



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 8

PROCEDURE FOR MAKING CLAIMS ETC.

81 Contract settlements

(1) In section 63(1)(a), the reference to an amount paid by a person by way of devolved tax includes an amount paid by a person under a contract settlement in connection with devolved tax believed to be payable.

[^{F1}(1A) In section 63A(1), the reference to repayment of an amount of land transaction tax includes repayment of an amount paid by a person under a contract settlement in connection with that amount of land transaction tax.]

(2) The following provisions apply if the person who paid the amount under the contract settlement (“the payer”) and the person by whom the devolved tax was payable (“the taxpayer”) are not the same person.

(3) In relation to a claim under section 63 in respect of that amount—

- (a) the references to the claimant in section 67(5), (6) and (8) have effect as if they included the taxpayer, and
- (b) the references to the claimant in sections 67(9) and 80(1)(b) have effect as if they were references to the taxpayer.

(4) In relation to a claim under section 63 [^{F2}or 63A] in respect of that amount, references to devolved tax in sections 68, 73 and 77 include the amount paid under the contract settlement.

Changes to legislation: *There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 81. (See end of Document for details)*

- (5) Where the grounds for giving effect to a claim by the payer in respect of the amount also provide grounds for a WRA assessment on the taxpayer in respect of the devolved tax—
- (a) WRA may set any amount repayable to the payer as a result of the claim against any amount payable by the taxpayer as a result of the assessment, and
 - (b) the obligations of WRA and the taxpayer are discharged to the extent of the set-off.

Textual Amendments

- F1** S. 81(1A) inserted (1.4.2018) by [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), **Sch. 23 para. 34(a)**; S.I. 2018/34, art. 3
- F2** Words in s. 81(4) inserted (1.4.2018) by [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), **Sch. 23 para. 34(b)**; S.I. 2018/34, art. 3
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Commencement Information

- I1** S. 81 in force at 1.4.2018 by [S.I. 2018/33](#), **art. 3**

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 81.