



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 4

### INVESTIGATORY POWERS OF WRA

#### CHAPTER 1

#### INTRODUCTORY

##### *Interpretation*

#### **84**      **Meaning of “tax position”**

- (1) In this Part, “tax position”, in relation to a person, means the person's position as regards any devolved tax, including the person's position as regards—
- (a) past, present and future liability to pay any devolved tax,
  - (b) penalties, interest (including interest on penalties) and other amounts that have been paid, or are or may be payable, by or to the person in connection with any devolved tax, and
  - (c) claims or notices that have been or may be made or given in connection with the person's liability to pay any devolved tax,
- and references to a person's position as regards a particular devolved tax (however expressed) are to be interpreted accordingly.
- (2) References in this Part to the tax position of a person include references to the tax position of—
- (a) an individual who has died, and
  - (b) a body corporate or unincorporated association that has ceased to exist.

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*Status: Point in time view as at 25/01/2018. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 84. (See end of Document for details)*

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- (3) References in this Part to a person's tax position refer to the person's tax position at any time or in relation to any period, unless otherwise stated.
- (4) References to checking a person's tax position include references to carrying out an investigation or making an enquiry of any kind.

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**Commencement Information**

**II** S. 84 in force at 25.1.2018 by S.I. 2018/33, art. 2(c)

**Status:**

Point in time view as at 25/01/2018. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 84.