



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 7 **E+W**

PAYMENT AND ENFORCEMENT

Payment

164 Meaning of “relevant amount” **E+W**

In this Part, “relevant amount” means—

- (a) devolved tax;
- (b) interest on devolved tax;
- (c) a penalty relating to devolved tax;
- (d) interest on a penalty relating to devolved tax;
- [^{F1}(e) an amount payable in respect of a tax credit;
- (f) interest on an amount payable in respect of a tax credit.]

Textual Amendments

- F1** S. 164(e)(f) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), [Sch. para. 41](#)

Commencement Information

- I1** S. 164 in force at 25.1.2018 by [S.I. 2018/33](#), [art. 2\(h\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 164.