



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 7

### PAYMENT AND ENFORCEMENT

#### *Payment*

#### **164** Meaning of “relevant amount”

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.