



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 7

### PAYMENT AND ENFORCEMENT

#### *Recovery*

VALID FROM 25/01/2018

#### **169 Proceedings in magistrates' court**

- (1) Where a relevant amount is payable by a person and it does not exceed £2,000, it is recoverable summarily as a civil debt.
- (2) All or any of the amounts recoverable under this section that are payable by any one person may be included in the same complaint, summons or other document required to be laid before or issued by a justice of the peace.
- (3) Each such document is to be treated, in respect of each amount, as a separate document and its invalidity as respects one amount does not affect its validity in respect of any other amount.
- (4) Where a relevant amount consists of devolved tax or a penalty, proceedings may be brought under this section within the period of 12 months beginning with the day following that on or before which the devolved tax or penalty was required to be paid.
- (5) Where a relevant amount consists of interest on devolved tax or on a penalty, proceedings may be brought under this section within the period of 12 months beginning with the day following that on or before which the devolved tax or penalty was required to be paid.

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*Status: Point in time view as at 18/10/2017. This version of this provision is not valid for this point in time.*

**Changes to legislation:** *There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 169. (See end of Document for details)*

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(6) The Welsh Ministers may by regulations increase the amount specified in subsection (1).

**Status:**

Point in time view as at 18/10/2017. This version of this provision is not valid for this point in time.

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