



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 7

PAYMENT AND ENFORCEMENT

Recovery

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 [^{F1} or an amount payable in respect of a tax credit], 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 [^{F2}, penalty or other amount] was required to be paid.
 - (5) Where a relevant amount consists of interest on devolved tax or on a penalty [^{F3} or on an amount payable in respect of a tax credit], 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 [^{F4}, penalty or other amount] was required to be paid.
- [^{F5}(5A) Where a relevant amount includes an amount of land transaction tax in respect of which WRA has agreed to defer payment, any deferral period in respect of that amount

Status: Point in time view as at 01/04/2018.

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)

(as determined under Chapter 3 of Part 6 of LTTA) must be ignored in calculating the period of 12 months referred to in subsection (4) or (5).

- (5B) Where a relevant amount includes an amount treated as a postponed amount by virtue of section 181G, any postponement period in respect of that amount (as determined under that section) must be ignored in calculating the period of 12 months referred to in subsection (4) or (5).]
- (6) The Welsh Ministers may by regulations increase the amount specified in subsection (1).

Textual Amendments

- F1** Words in s. 169(4) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 42(2)(a)**
- F2** Words in s. 169(4) substituted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 42(2)(b)**
- F3** Words in s. 169(5) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 42(3)(a)**
- F4** Words in s. 169(5) substituted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 42(3)(b)**
- F5** S. 169(5A)(5B) 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. 60**; S.I. 2018/34, art. 3

Commencement Information

- I1** S. 169 in force at 25.1.2018 by [S.I. 2018/33](#), **art. 2(h)**

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