
EXPLANATORY NOTES

TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

INTRODUCTION

SUMMARY AND BACKGROUND

COMMENTARY ON SECTIONS

PART 1 – OVERVIEW

PART 2 - THE WELSH REVENUE AUTHORITY

Sections 2-9 – Establishment, status, membership, committees and staff of the Welsh Revenue Authority

Sections 10-11 – Procedure and validity

Sections 12-15 – Functions

Sections 16-20 - Information

Sections 21-22 – Court proceedings and evidence

Sections 23-25 – Money

Section 26 – Charter of standards and values

Section 27-28 – Corporate plan and annual report

Sections 29-32 – Accounts and audit

Section 33 – Accounting officer

Section 34 – Welsh Public Records

Section 35 – Public Services Ombudsman

Section 36 – Auditor General for Wales

PART 3 – TAX RETURNS, ENQUIRIES AND ASSESSMENTS

Section 37 – Overview

Sections 38-39 – Taxpayer duties to keep and preserve records

Sections 40-42 – Tax returns

Sections 43-45 – Notice and scope of enquiry and amendment of tax return during enquiry

Sections 46-49 – Referral to tribunal during enquiry

Sections 50-51 – Completion of enquiry

Sections 52-53 – WRA determinations

Sections 54-61 – WRA assessments

Sections 62-67 – Relief in case of excessive assessment or overpaid tax

Sections 68-73 – Procedure for making claims, keeping and preserving records and amending and correcting claims

Section 74 – 77 WRA enquiry into a claim

Section 78 – Time limit for making claims

Section 79 – The claimant: partnerships

Section 80 – Assessment of claimant in connection with claim

Section 81 – Contract settlements

PART 4 – INVESTIGATORY POWERS OF WRA

Sections 83-85 – Interpretation

Section 86 - Taxpayer notices

Section 87 – Third party notices

Section 88 – Tribunal approval of taxpayer notices and third party notices

Section 89 – Power to require information and documents about persons whose identity is not known

Sections 90-91 – Requiring information and documents in relation to a group of undertakings or to a partnership

Section 92 – Power to obtain information to enable a person's identity to be ascertained

Sections 93 - Power to obtain contact details for debtors

Section 94 – Time limit for issuing a tribunal approved information notice

Section 95 – Complying with an information notice and Section 96 - producing copies of documents

Sections 97-99 - Information notices: general restrictions and protection for journalistic material and personal records

Section 100 - Taxpayer notices following a tax return

Sections 101-102 - Protection for privileged communications between legal advisers and clients and for tax advisers and auditors

Section 103 – Power to inspect business premises

Section 104 – Carrying out inspections under section 103: further provision

Section 105 – Carrying out inspections under section 103: use of equipment and materials

Section 106 – Power to inspect premises or property for valuation etc.

Section 107 – Producing authorisation to carry out inspections

Section 108 – Approval of tribunal for inspection of premises

Section 109 – Power to mark assets and to record information

Section 110 – Restriction on inspection of documents

Section 111 - Interpretation

Section 112-113 – Further investigatory powers

Sections 114-115 – Offences relating to information notices

Sections 116 – Tribunal approvals not to be reviewed by the tribunal or appealed

PART 5 - PENALTIES

Sections 118-121 – Penalty for failure to make tax return

Sections 122-123 – Penalty for failure to pay tax

Section 124-128 – Penalties under Chapter 2: general

Sections 129-132 – Penalties for inaccuracies in documents

Section 133 – Penalty for failure to notify under-assessment or under-determination

Sections 134-138 – Potential lost revenue

Section 139-141 – Penalties under Chapter 3: general

Section 142 - Interpretation

Sections 143-145 – Penalty for failure to keep and preserve records in connection with tax returns and claims

Sections 146-153 – Penalties relating to investigations

Section 154 – Payment of penalties

Sections 155-156 – Supplementary

PART 6 - INTEREST

Sections 157-160 – Interest on amounts payable to WRA

Sections 161-162 – Interest on amounts payable by WRA

Sections 163 – Rates of late payment interest and repayment interest

PART 7 – PAYMENT AND ENFORCEMENT

Sections 164-168 – Payment and certification of debt

Sections 169-170 – Recovery

PART 8 - REVIEWS AND APPEALS

Sections 172 – Appealable decisions

Sections 173-177 – Reviews

Sections 178-181 – Appeals

Section 182-183 – Consequences of reviews and appeals

Section 184 – Settling disputes by agreement

PART 9 - INVESTIGATION OF CRIMINAL OFFENCES

Section 185 – Powers to investigate criminal offences

Section 186 – Proceeds of crime

Section 187 – Regulation of investigatory powers

PART 10 – FINAL PROVISIONS

Section 188 – Power to make consequential etc. provision

Sections 189 – Regulations

Section 190 – Issue of notices

Section 191 – Giving notices and other documents to WRA

Section 192 - Interpretation

Section 193 – Index of defined expressions

Section 194 - Coming into force

Section 195 – Short title

RECORD OF PROCEEDINGS IN NATIONAL ASSEMBLY FOR WALES