

# **TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 3 – Tax Returns, Enquiries and Assessments**

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

69. **Section 68** requires a person wishing to make a claim for relief in circumstances of double assessment (section 62) or for overpaid tax (section 63) to do so in the manner determined by the WRA. A claim must provide a declaration by the claimant that the details provided are correctly stated. The WRA may also require details of the amount of devolved tax to be discharged or repaid and supporting information to determine the correctness of the claim. A claim under section 63 may not be made by being included in a tax return.
70. **Section 69** requires a person making a claim to keep all necessary and relevant records to support the claim and to preserve records in accordance with the time periods specified. The Welsh Ministers may make regulations to determine which records and supporting documents need to be kept and preserved. Sub-section (5) defines supporting documents. Section 70 establishes how the duty placed on a taxpayer to preserve information may be satisfied. Section 71 provides for a person making a claim to amend it provided that it is done by notice and within the stated time period.
71. **Section 72** allows the WRA to amend a claim to correct any obvious mistakes or omissions. The WRA must tell the claimant in writing if it makes an amendment to correct a mistake in a claim and the claimant can reject the amendment by the WRA if they give notice to the WRA. Details of time limits are set out in the provisions. Section 73 requires the WRA to give effect to a claim as soon as practicable after it has been made.