



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 4

WRA ENQUIRIES

Notice and scope of enquiry

44 **Scope of enquiry**

- (1) An enquiry into a tax return extends to anything contained in the tax return, or required to be contained in the tax return, that relates—
 - (a) to the question whether the person who made the tax return is chargeable to the devolved tax to which the tax return relates, ^{F1}...
 - (b) to the amount of devolved tax chargeable on the person who made the tax return,
 - ^{F2}(c) to the question whether the person who made the tax return is entitled to a tax credit claimed in the tax return, or
 - (d) to the amount of tax credit to which the person is entitled.]
- (2) But if a notice of enquiry is issued as a result of the amendment of a tax return under section 41 after an enquiry into the tax return has been completed, the enquiry is limited to—
 - (a) matters to which the amendment relates, and
 - (b) matters affected by the amendment.

Changes to legislation: *There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 44. (See end of Document for details)*

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Textual Amendments

- F1** Word in s. 44(1) omitted (1.4.2018) by virtue of [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 10(a)**
- F2** S. 44(1)(c)(d) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 10(b)**
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Commencement Information

- I1** S. 44 in force at 1.4.2018 by [S.I. 2018/33](#), **art. 3**

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 44.