Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 5

WRA DETERMINATIONS

53 Determination superseded by tax return

(1) If, after a WRA determination has been made, the person whom WRA had reason to believe was chargeable to a devolved tax makes a tax return with respect to the tax, the return supersedes the determination.

(2) But subsection (1) does not apply to a tax return made—

(a) more than 4 years after the power to make a WRA determination first became exercisable, or

(b) more than 12 months after the day on which the notice of the determination was issued,

whichever is the later.

(3) Where—

(a) proceedings have been begun for the recovery of any devolved tax charged by a WRA determination, and

(b) before the proceedings are concluded the determination is superseded by a tax return,

the proceedings may be continued as if they were proceedings for the recovery of so much of the devolved tax charged by the tax return as is required to be paid and has not yet been paid.

Commencement Information

I1 S. 53 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 53.