



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 3

### TAX RETURNS, ENQUIRIES AND ASSESSMENTS

#### CHAPTER 6

##### WRA ASSESSMENTS

###### *Assessment of loss of tax or of excessive repayment*

#### **54 Assessment where loss of tax**

If WRA comes to the view that—

- (a) an amount of devolved tax that ought to have been assessed as devolved tax chargeable on a person has not been assessed,
- (b) an assessment of the devolved tax chargeable on a person is or has become insufficient, or
- (c) relief in respect of a devolved tax has been claimed or given that is or has become excessive,

WRA may make an assessment of the amount or further amount that ought in its opinion to be charged in order to make good the loss of devolved tax.