

SCHEDULE 23

AMENDMENTS TO THE TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

- 18 In section 58 (conditions for making WRA assessments)—
- (a) in subsection (1)(a)—
 - (i) for “two” substitute “three”;
 - (ii) for “(2) and (3)” substitute “(2), (3) and (3A)”;
 - (b) for subsection (3) substitute—
 - “(3) The second case is where—
 - (a) a tax return has been made,
 - (b) WRA has ceased to be entitled to issue a notice of enquiry into the return, or has completed its enquiries into it, and
 - (c) at the time when WRA ceased to be so entitled or completed those enquiries, it could not reasonably have been expected to be aware of the situation mentioned in section 54 or 55 on the basis of information made available to WRA before that time.”;
 - (c) after subsection (3) insert—
 - “(3A) The third case is where WRA makes an adjustment under the general anti-avoidance rule (see Part 3A, in particular section 81E).”;
 - (d) in subsection (4)—
 - (i) after “made”, where it first occurs, insert “in the first or second case”;
 - (ii) in paragraph (a), for “the tax return” substitute “a tax return”.