

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

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

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

##### ***Sections 43-45 – Notice and scope of enquiry and amendment of tax return during enquiry***

48. **Section 43** provides for the WRA to enquire into a tax return, provided that notice of the intention to carry out an enquiry is given to the person who made the return. Only one enquiry may be made in relation to any particular tax return (except where the return is amended by the taxpayer, in which case another enquiry could take place into that amendment or matters affected by it). Section 44 sets out the scope and limitations of a WRA enquiry into a tax return.
49. **Section 45** provides for the amendment of a tax return by the WRA during an enquiry where it is of the opinion that the amount of devolved tax stated as being payable in the tax return is insufficient and that without immediate amendment there is likely to be a loss of devolved tax. Where an enquiry is made into an amended tax return, it limits the WRA's power to amend the tax return to matters which have been amended by the taxpayer or affected by the amendment. The period in which an enquiry into a tax return is in progress is defined for the purposes of sections 45 and 46. Any amount of devolved tax that is payable following the amendment must be paid within 30 days of the date of a notice of amendment being issued by the WRA.