

*These notes refer to the Tax Collection and Management (Wales)
Act 2016 (c.6) which received Royal Assent on 25 April 2016*

TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 3 – Tax Returns, Enquiries and Assessments

Section 80 – Assessment of claimant in connection with claim

76. This section provides that, where a claim for relief for overpaid tax is made, and the grounds for that claim are also grounds for the WRA to make an assessment on the claimant in respect of the tax, then the WRA can disregard certain restrictions on its ability to make an assessment. These include disregarding the expiry of a time limit. It also provides that a claim for relief for overpayment is not finally determined until the amount to which it relates is finally determined (e.g. following the result of a review or appeal).