

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

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

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

##### *Sections 50-51 – Completion of enquiry*

53. **Section 50** provides for the completion of an enquiry. The WRA is required to issue a closure notice to the person who made the tax return on completion of an enquiry. A closure notice must state whether or not an amendment is required and must make any amendment necessary. Any tax payable as a result of an amendment made by the closure notice must be paid within 30 days of the notice being issued.
54. **Section 51** provides for the person who made the return to seek from the tribunal a direction that the WRA should issue a closure notice. The tribunal must give a direction unless it is satisfied the WRA has reasonable grounds for this not to happen. Tribunal rules will set out the procedure for an application of this kind.