



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 3

### TAX RETURNS, ENQUIRIES AND ASSESSMENTS

#### CHAPTER 1

##### OVERVIEW

#### 37 Overview of Part

This Part is about the assessment of devolved taxes and includes provision about—

- (a) keeping records;
- (b) tax returns;
- (c) enquiries by WRA into tax returns;
- (d) determinations by WRA of devolved tax due where no tax return is made;
- (e) assessments by WRA of devolved tax due [<sup>F1</sup>and of amounts payable in respect of tax credits];
- (f) claims for relief from double assessment and for repayment of devolved tax;
- (g) the making of claims.

---

#### Textual Amendments

- F1** Words in s. 37(e) substituted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), [Sch. para. 9](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, CHAPTER 1.