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 where there is no enquiry;
(f) claims for relief from double assessment and for repayment of devolved tax;
(g) the making of claims.