



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 3

### TAX RETURNS, ENQUIRIES AND ASSESSMENTS

#### CHAPTER 4

#### WRA ENQUIRIES

##### *Notice and scope of enquiry*

#### **43 Notice of enquiry**

- (1) WRA may enquire into a tax return if it issues notice of the intention to do so (a “notice of enquiry”) to the person who made the tax return before the end of the period of 12 months beginning with the relevant date.
- (2) The relevant date is—
  - (a) if the tax return was made after the filing date, the day on which the tax return was made, or
  - (b) otherwise, the filing date,but if the tax return is amended under section 41, the relevant date is the day on which the amendment was made.
- (3) A tax return that has been the subject of one notice under this section may not be the subject of another, except a notice issued in consequence of an amendment of the tax return under section 41.

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*Status: This is the original version (as it was originally enacted).*

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#### **44 Scope of enquiry**

- (1) An enquiry into a tax return extends to anything contained in the tax return, or required to be contained in the tax return, that relates—
  - (a) to the question whether the person who made the tax return is chargeable to the devolved tax to which the tax return relates, or
  - (b) to the amount of devolved tax chargeable on the person who made the tax return.
- (2) But if a notice of enquiry is issued as a result of the amendment of a tax return under section 41 after an enquiry into the tax return has been completed, the enquiry is limited to—
  - (a) matters to which the amendment relates, and
  - (b) matters affected by the amendment.