



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 3

### TAX RETURNS, ENQUIRIES AND ASSESSMENTS

#### CHAPTER 4

#### WRA ENQUIRIES

#### *Referral during enquiry*

#### **46 Referral of questions to tribunal during enquiry**

- (1) At any time when an enquiry is in progress the person who made the tax return and WRA may jointly refer any question arising in connection with the subject-matter of the tax return to the tribunal.
- (2) The tribunal must determine any question referred to it.
- (3) More than one referral may be made under this section in relation to an enquiry.

#### **Annotations:**

#### **Commencement Information**

**II** S. 46 in force at 1.4.2018 by [S.I. 2018/33](#), [art. 3](#)

#### **47 Withdrawal of referral**

WRA or the person who made the tax return may withdraw a referral made under section 46.

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*Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Cross Heading: Referral during enquiry. (See end of Document for details)*

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**Annotations:**

**Commencement Information**

**I2** S. 47 in force at 1.4.2018 by [S.I. 2018/33, art. 3](#)

**48 Effect of referral on enquiry**

- (1) While proceedings on a referral under section 46 are in progress in relation to an enquiry—
  - (a) no closure notice may be issued in relation to the enquiry (see section 50), and
  - (b) no application may be made for a direction to issue a closure notice (see section 51).
- (2) Proceedings on a referral are in progress where—
  - (a) a referral has been made and has not been withdrawn, and
  - (b) the question referred has not been finally determined.

**Annotations:**

**Commencement Information**

**I3** S. 48 in force at 1.4.2018 by [S.I. 2018/33, art. 3](#)

**49 Effect of determination**

- (1) A determination under section 46 is binding on the parties to the referral in the same way, and to the same extent, as a decision on a preliminary issue in an appeal.
- (2) WRA must take the determination into account—
  - (a) in reaching conclusions on the enquiry, and
  - (b) in the formulation of any amendments of the tax return that may be required to give effect to those conclusions.
- (3) The question determined may not be reopened on an appeal, except to the extent that it could be reopened if it had been determined as a preliminary issue in an appeal.

**Annotations:**

**Commencement Information**

**I4** S. 49 in force at 1.4.2018 by [S.I. 2018/33, art. 3](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Cross Heading: Referral during enquiry.