



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 4

### INVESTIGATORY POWERS OF WRA

#### CHAPTER 3

##### RESTRICTIONS ON POWERS IN CHAPTER 2

#### **100 Taxpayer notices following a tax return**

- (1) Where a person has made a tax return for a tax period, a taxpayer notice may not be issued for the purpose of checking that person's tax position for that period.
- (2) Where a person has made a tax return in relation to a transaction, a taxpayer notice may not be issued for the purpose of checking a person's tax position in relation to that transaction.
- (3) Subsections (1) and (2) do not apply where (or to the extent that) either condition 1 or 2 is met.
- (4) Condition 1 is that a notice of enquiry has been issued in respect of—
  - (a) the tax return, or
  - (b) a claim (or an amendment of a claim) made by the person in relation to the tax period or the transaction to which the return relates,and the enquiry has not been completed.
- (5) Condition 2 is that, as regards the person, WRA has reason to suspect that—
  - (a) an amount that ought to have been assessed to a devolved tax for the tax period or in relation to the transaction may not have been assessed,

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*Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 100. (See end of Document for details)*

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- (b) an assessment to a devolved tax for the tax period or in relation to the transaction may be or have become insufficient,<sup>F1</sup>...
  - (c) relief from a devolved tax given or claimed for the tax period or in relation to the transaction may be or have become excessive,
  - [<sup>F2</sup>(d) an amount of tax credit to which the person is not entitled may have been claimed, or
  - (e) a claim for tax credit may be or have become excessive.]
- (6) Where any partner in a partnership has made a tax return, this section has effect as if that return had been made by each of the partners.
- (7) References in this section to a person who has made a tax return refer only to that person in the capacity in which the return was made.

#### **Textual Amendments**

- F1** Word in s. 100(5) omitted (1.4.2018) by virtue of [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 21(a)**
- F2** S. 100(5)(d)(e) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 21(b)**

#### **Modifications etc. (not altering text)**

- C1** S. 100 applied (with modifications) (1.4.2018) by [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), **Sch. 7 para. 43(7)**; S.I. 2018/34, art. 3

#### **Commencement Information**

- I1** S. 100 in force at 25.1.2018 by [S.I. 2018/33](#), **art. 2(c)**

**Changes to legislation:**

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 100.