Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 4

WRA ENQUIRIES

Referral during enquiry

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(a) a referral has been made and has not been withdrawn, and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.