



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  - (a) a referral has been made and has not been withdrawn, and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