



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 3

### TAX RETURNS, ENQUIRIES AND ASSESSMENTS

#### CHAPTER 8

##### PROCEDURE FOR MAKING CLAIMS ETC.

#### **69 Duty to keep and preserve records**

- (1) A person making a claim under section 62 or 63 must—
  - (a) have kept any records that are needed to enable the person to make a correct and complete claim, and
  - (b) preserve those records in accordance with this section.
- (2) The records must be preserved until the latest of the following—
  - (a) (except where paragraph (b) or (c) applies) the end of the period of 12 months beginning with the day on which the claim was made;
  - (b) where there is an enquiry into the claim, or into an amendment of the claim, the day on which the enquiry is completed;
  - (c) where the claim is amended and there is no enquiry into the amendment, the day on which WRA ceases to have power to enquire into the amendment.
- (3) The Welsh Ministers may by regulations—
  - (a) provide that the records required to be kept and preserved under this section include, or do not include, records of a description prescribed by the regulations;
  - (b) prescribe descriptions of supporting documents that are required to be kept under this section.

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**Status:** *This is the original version (as it was originally enacted).*

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- (4) Regulations under this section may make provision by reference to things specified in a notice published by WRA in accordance with the regulations (and not withdrawn by a subsequent notice).
- (5) “Supporting documents” includes accounts, books, deeds, contracts, vouchers and receipts.