



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 3

### TAX RETURNS, ENQUIRIES AND ASSESSMENTS

#### CHAPTER 8

##### PROCEDURE FOR MAKING CLAIMS ETC.

#### 75 Completion of enquiry

- (1) An enquiry is completed when WRA issues a notice (a “closure notice”) to the claimant stating—
  - (a) that the enquiry is complete, and
  - (b) the conclusions reached in the enquiry.
- (2) A closure notice must either—
  - (a) state that in the opinion of WRA no amendment of the claim is required, or
  - (b) if in WRA’s opinion the claim is insufficient or excessive, amend the claim so as to make good or eliminate the deficiency or excess.
- (3) In the case of an enquiry into an amendment of a claim, subsection (2)(b) applies only so far as the deficiency or excess is attributable to the amendment.