

SCHEDULE 23

AMENDMENTS TO THE TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

- 12 In section 43 (notice of enquiry)—
- (a) in subsection (1), for the words from ““period”” to the end substitute “ enquiry period (but see subsection (1B)). ”;
 - (b) after subsection (1) insert—
 - “(1A) The enquiry period for a tax return is the period of 12 months beginning with the relevant date.
 - (1B) But WRA may enquire into a tax return after the expiry of the enquiry period if—
 - (a) the tax return is made in respect of a land transaction,
 - (b) after the tax return is made, a further return is made in respect of the same land transaction,
 - (c) WRA has issued a notice of enquiry into the further return, and
 - (d) WRA believes it is necessary to enquire into the tax return mentioned in paragraph (a).”;
 - (c) in subsection (2), at the beginning insert “ For the purposes of subsection (1A), ”;
 - (d) in subsection (3), for the words ““in consequence of an amendment of the tax return under section 41”” substitute—
 - “(a) as a result of an amendment of the tax return under section 41, or
 - (b) by virtue of subsection (1B)”;
 - (e) after subsection (3) insert—
 - “(4) In subsection (1B), ““further return”” means a further return made under LTTA.”

Commencement Information

II Sch. 23 para. 12 in force at 1.4.2018 by S.I. 2018/34, art. 3

Changes to legislation:

There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Paragraph 12.