

SCHEDULE 23

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

- 5 In section 38 (duty to keep and preserve records)—
- (a) in subsection (1)—
 - (i) in paragraph (a), for the words from “make” to the end substitute “demonstrate that the tax return is correct and complete.”;
 - (ii) for paragraph (b) substitute—
 - “(b) preserve any records that may be needed for that purpose.”;
 - (b) in subsection (2)—
 - (i) for “day”, in both places where it occurs, substitute “date”;
 - (ii) in paragraph (b), for the words from “WRA” to the end substitute “the enquiry period ends (see section 43(1A)).”;
 - (c) for subsection (3) substitute—
 - “(3) The “relevant date” is the sixth anniversary of whichever is the later of—
 - (a) the filing date, and
 - (b) if the return has been made and subsequently amended under section 41, the date on which notice of amendment is given under that section.
 - (3A) But if WRA specifies an earlier date under this subsection, the “relevant date” means the date specified.”;
 - (d) in subsection (4)—
 - (i) for “days” substitute “dates”;
 - (ii) for “(3)(b)” substitute “(3A)”;
 - (e) for subsection (5) substitute—
 - “(5) In this Chapter, “records” includes supporting documents (for example, accounts, books, deeds, contracts, vouchers and receipts).”;
 - (f) omit subsections (6) to (8);
 - (g) the section heading becomes “Duty to keep and preserve records: cases where a tax return is required”.