



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 3

### TAX RETURNS, ENQUIRIES AND ASSESSMENTS

#### CHAPTER 4

#### WRA ENQUIRIES

##### *Completion of enquiry*

#### **50 Completion of enquiry**

- (1) An enquiry is completed when WRA issues a notice (a “closure notice”) to the person who made the tax return 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 WRA's opinion no amendment of the tax return is required, or
  - (b) make the amendments of the tax return required to give effect to WRA's conclusions.
- (3) Where a closure notice is issued which makes amendments of a tax return, the person who made the tax return may no longer amend it under section 41.
- (4) The person who made the tax return must pay an amount, or additional amount, of devolved tax [<sup>F</sup>payable] as a result of an amendment made by a closure notice before the end of the period of 30 days beginning with the day on which the notice is issued.

---

**Changes to legislation:** *There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Cross Heading: Completion of enquiry. (See end of Document for details)*

---

.....

**Textual Amendments**

- F1** Word in s. 50(4) substituted (1.4.2018) by [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), **Sch. 23 para. 15**; S.I. 2018/34, art. 3
- .....

**Commencement Information**

- I1** S. 50 in force at 1.4.2018 by [S.I. 2018/33](#), **art. 3**

**51 Direction to complete enquiry**

- (1) The person who made the tax return may make an application to the tribunal for a direction that a closure notice is to be issued within a specified period.
- (2) The tribunal must give a direction unless satisfied that WRA has reasonable grounds for not giving a closure notice within that period.

.....

**Commencement Information**

- I2** S. 51 in force at 1.4.2018 by [S.I. 2018/33](#), **art. 3**

**Changes to legislation:**

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Cross Heading: Completion of enquiry.