



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 4

WRA ENQUIRIES

Notice and scope of enquiry

43 Notice of enquiry

(1) WRA may enquire into a tax return if it issues notice of the intention to do so (a “notice of enquiry”) to the person who made the tax return before the end of the [^{F1}enquiry period (but see subsection (1B)).]

[^{F2}(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).]

(2) [^{F3}For the purposes of subsection (1A),] the relevant date is—

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

- (a) if the tax return was made after the filing date, the day on which the tax return was made, or
 - (b) otherwise, the filing date,
- but if the tax return is amended under section 41, the relevant date is the day on which the amendment was made.
- (3) A tax return that has been the subject of one notice under this section may not be the subject of another, except a notice issued
- [^{F4}(a) as a result of an amendment of the tax return under section 41, or
 - (b) by virtue of subsection (1B)].
- [^{F5}(4) In subsection (1B), ““further return”” means a further return made under LTTA.]

Textual Amendments

- F1** Words in s. 43(1) 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. 12(a)**; S.I. 2018/34, art. 3
- F2** S. 43(1A)(1B) inserted (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. 12(b)**; S.I. 2018/34, art. 3
- F3** Words in s. 43(2) inserted (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. 12(c)**; S.I. 2018/34, art. 3
- F4** S. 43(3)(a)(b) substituted for words in s. 43(3) (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. 12(d)**; S.I. 2018/34, art. 3
- F5** S. 43(4) inserted (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. 12(e)**; S.I. 2018/34, art. 3

Commencement Information

- I1** S. 43 in force at 1.4.2018 by [S.I. 2018/33](#), art. 3

44 Scope of enquiry

- (1) An enquiry into a tax return extends to anything contained in the tax return, or required to be contained in the tax return, that relates—
- (a) to the question whether the person who made the tax return is chargeable to the devolved tax to which the tax return relates, ^{F6}...
 - (b) to the amount of devolved tax chargeable on the person who made the tax return,
 - [^{F7}(c) to the question whether the person who made the tax return is entitled to a tax credit claimed in the tax return, or
 - (d) to the amount of tax credit to which the person is entitled.]
- (2) But if a notice of enquiry is issued as a result of the amendment of a tax return under section 41 after an enquiry into the tax return has been completed, the enquiry is limited to—
- (a) matters to which the amendment relates, and
 - (b) matters affected by the amendment.

Textual Amendments

- F6** Word in s. 44(1) omitted (1.4.2018) by virtue of [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 10(a)**

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

F7 S. 44(1)(c)(d) inserted (1.4.2018) by The Landfill Disposals Tax (Administration) (Wales) Regulations 2018 (S.I. 2018/101), reg. 1(2), **Sch. para. 10(b)**

Commencement Information

I2 S. 44 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: Notice and scope of enquiry.