



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 4

WRA ENQUIRIES

Referral during enquiry

46 Referral of questions to tribunal during enquiry

- (1) At any time when an enquiry is in progress the person who made the tax return and WRA may jointly refer any question arising in connection with the subject-matter of the tax return to the tribunal.
- (2) The tribunal must determine any question referred to it.
- (3) More than one referral may be made under this section in relation to an enquiry.

Commencement Information

II S. 46 in force at 1.4.2018 by [S.I. 2018/33](#), [art. 3](#)

47 Withdrawal of referral

WRA or the person who made the tax return may withdraw a referral made under section 46.

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

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Commencement Information

I2 S. 47 in force at 1.4.2018 by [S.I. 2018/33, art. 3](#)

48 Effect of referral on enquiry

- (1) While proceedings on a referral under section 46 are in progress in relation to an enquiry—
 - (a) no closure notice may be issued in relation to the enquiry (see section 50), and
 - (b) no application may be made for a direction to issue a closure notice (see section 51).
- (2) Proceedings on a referral are in progress where—
 - (a) a referral has been made and has not been withdrawn, and
 - (b) the question referred has not been finally determined.

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Commencement Information

I3 S. 48 in force at 1.4.2018 by [S.I. 2018/33, art. 3](#)

49 Effect of determination

- (1) A determination under section 46 is binding on the parties to the referral in the same way, and to the same extent, as a decision on a preliminary issue in an appeal.
- (2) WRA must take the determination into account—
 - (a) in reaching conclusions on the enquiry, and
 - (b) in the formulation of any amendments of the tax return that may be required to give effect to those conclusions.
- (3) The question determined may not be reopened on an appeal, except to the extent that it could be reopened if it had been determined as a preliminary issue in an appeal.

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Commencement Information

I4 S. 49 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: Referral during enquiry.