



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 6

WRA ASSESSMENTS

Making WRA assessments

59 Time limits for WRA assessments

- (1) No WRA assessment may be made more than 4 years after the relevant date [^{F1}in any case involving a situation mentioned in section 54, 55 or 55A(a) or (b)].
 - (2) But a WRA assessment of a taxpayer in any case involving a situation mentioned in section 54 [^{F2}, 55 or 55A(a) or (b)] brought about carelessly by the taxpayer or a related person may be made up to 6 years after the relevant date.
 - (3) And a WRA assessment of a taxpayer in any case involving a situation mentioned in section 54 [^{F3}, 55 or 55A(a) or (b)] brought about deliberately by the taxpayer or a related person may be made up to 20 years after the relevant date.
 - (4) A WRA assessment under section 55 is not out of time if it is made within the period of 12 months beginning with the day on which the repayment in question was made.
- [^{F4}(4A) No WRA assessment may be made in a case involving a situation mentioned in section 55A(c)—

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 59. (See end of Document for details)

- (a) if WRA has issued a notice to the taxpayer requiring payment of the amount in question, after the period of 12 months beginning with the day after that by which the payment was required, and
 - (b) otherwise, after the period of 12 months beginning with the day on which WRA became aware that the taxpayer was required to pay the amount in question.]
- (5) If the taxpayer has died—
- (a) any WRA assessment on the personal representatives must be made before the end of the period of 4 years beginning with the date of the death, and
 - (b) a WRA assessment is not to be made in respect of a relevant date more than 6 years before that date.
- (6) Any objection to the making of a WRA assessment on the ground that the time limit for making it has expired can only be made on a review of or appeal against the assessment.
- (7) In this section—
- “related person” (“*person cysylltiedig*”), in relation to the taxpayer, means—
- (a) a person acting on the taxpayer's behalf, or
 - (b) a person who was a partner in the same partnership as the taxpayer;
- “relevant date” (“*dyddiad perthnasol*”) [^{F5}, in relation to a WRA assessment in a case involving a situation mentioned in section 54 or 55,] means—
- (za) [^{F6}if a tax return has not been made, the date by which WRA believes a tax return was required to be made,]
 - (a) if [^{F7}a tax return] was made after the filing date, the day on which the tax return was made, or
 - (b) otherwise, the filing date.
- [^{F8}“relevant date” (“*dyddiad perthnasol*”), in relation to a WRA assessment in a case involving a situation mentioned in section 55A(a) or (b), means—
- (a) where the tax credit in question was claimed in a tax return made on or before the filing date, the filing date;
 - (b) where the tax credit in question was claimed in a tax return made after the filing date, the day on which the tax return was made;
 - (c) where the tax credit in question was claimed by any other means, the day on which the claim was made.]

Textual Amendments

- F1** Words in s. 59(1) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 16(2)**
- F2** Words in s. 59(2) substituted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 16(3)**
- F3** Words in s. 59(3) substituted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 16(4)**
- F4** S. 59(4A) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 16(5)**
- F5** Words in s. 59(7) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 16(6)(a)**

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- F6** Words in s. 59(7) 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. 19(a)**; S.I. 2018/34, art. 3
- F7** Words in s. 59(7) 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. 19(b)**; S.I. 2018/34, art. 3
- F8** Words in s. 59(7) inserted (1.4.2018) by The Landfill Disposals Tax (Administration) (Wales) Regulations 2018 (S.I. 2018/101), reg. 1(2), **Sch. para. 16(6)(b)**

Modifications etc. (not altering text)

- C1** S. 59 applied (with modifications) (1.4.2018) by Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 1), s. 81(2)(3), **Sch. 7 para. 43(3)**; S.I. 2018/34, art. 3

Commencement Information

- I1** S. 59 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, Section 59.