



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 5

WRA DETERMINATIONS

52 Determination of tax chargeable if no tax return made

- (1) This section applies where—
 - (a) WRA has reason to believe that a person is chargeable to a devolved tax,
 - (b) the person has not made a tax return in relation to the devolved tax chargeable, and
 - (c) the relevant filing date has passed.
- (2) “The relevant filing date” means the date by which WRA believes a tax return was required to be made.
- (3) WRA may make a determination (a “WRA determination”) of the amount of devolved tax to which the person is, in WRA’s opinion, chargeable.
- (4) Notice of the determination must be issued to the person.
- (5) The person must pay the devolved tax payable as a result of the WRA determination before the end of the period of 30 days beginning with the day on which notice of the determination is issued.
- (6) No WRA determination may be made more than 4 years after the relevant date.
- (7) The relevant date is—

Status: This is the original version (as it was originally enacted).

- (a) the relevant filing date, or
- (b) such other date as the Welsh Ministers may by regulations prescribe.

53 Determination superseded by tax return

- (1) If, after a WRA determination has been made, the person whom WRA had reason to believe was chargeable to a devolved tax makes a tax return with respect to the tax, the return supersedes the determination.
- (2) But subsection (1) does not apply to a tax return made—
 - (a) more than 4 years after the power to make a WRA determination first became exercisable, or
 - (b) more than 12 months after the day on which the notice of the determination was issued,whichever is the later.
- (3) Where—
 - (a) proceedings have been begun for the recovery of any devolved tax charged by a WRA determination, and
 - (b) before the proceedings are concluded the determination is superseded by a tax return,

the proceedings may be continued as if they were proceedings for the recovery of so much of the devolved tax charged by the tax return as is required to be paid and has not yet been paid.