



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 6

WRA ASSESSMENTS

Making WRA assessments

60 Situations brought about carelessly or deliberately

- (1) This section applies for the purposes of sections 58 and 59.
- (2) A situation is brought about carelessly by a person if the person fails to take reasonable care to avoid bringing about that situation.
- (3) Where—
 - (a) information is provided to WRA,
 - (b) the person who provided the information, or the person on whose behalf it was provided, discovers some time later that the information was inaccurate, and
 - (c) that person fails to take reasonable steps to inform WRA,any situation brought about by the inaccuracy is to be treated as having been brought about carelessly by that person.
- (4) References to a situation brought about deliberately by a person include a situation brought about as a result of a deliberate inaccuracy in a document given to WRA.

Changes to legislation: *There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 60. (See end of Document for details)*

.....

Commencement Information

II S. 60 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 60.