



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 8

PROCEDURE FOR MAKING CLAIMS ETC.

75 Completion of enquiry

- (1) An enquiry is completed when WRA issues a notice (a “closure notice”) to the claimant stating—
 - (a) that the enquiry is complete, and
 - (b) the conclusions reached in the enquiry.
- (2) A closure notice must either—
 - (a) state that in the opinion of WRA no amendment of the claim is required, or
 - (b) if in WRA's opinion the claim is insufficient or excessive, amend the claim so as to make good or eliminate the deficiency or excess.
- (3) In the case of an enquiry into an amendment of a claim, subsection (2)(b) applies only so far as the deficiency or excess is attributable to the amendment.

Modifications etc. (not altering text)

- C1** Ss. 74-77 applied (with modifications) (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), regs. 1(2), [27](#)

Changes to legislation: *There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 75. (See end of Document for details)*

Commencement Information

II S. 75 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 75.