

*These notes refer to the Tax Collection and Management (Wales)
Act 2016 (c.6) which received Royal Assent on 25 April 2016*

TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 3 – Tax Returns, Enquiries and Assessments

Section 78 – Time limit for making claims

74. This section provides that claims for relief from double assessment or overpayment of tax made under section 62 or 63 must be made within 4 years of the date the tax return was required and must be made separately from any tax return made to the WRA (if a return is yet to be made anything that could be included in a claim can be done in a tax return anyway).