

# **TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 3 – Tax Returns, Enquiries and Assessments**

##### ***Sections 46-49 – Referral to tribunal during enquiry***

50. **Section 46** provides for the referral to the tribunal (as defined by section 192) for determination of any questions concerning the tax return during an enquiry. It requires notice of the referral be given jointly by the relevant person and the WRA. Tribunal rules will make provision about the procedure to be followed in a referral. Section 47 enables either party to withdraw a notice of referral made under the previous section.
51. **Section 48** sets out the effect of a referral under section 46 on an enquiry. It provides that a closure notice under section 50 or an application for a direction to issue a closure notice under section 51 cannot be made while proceedings under section 46 are in progress and provides a definition of what “in progress” means in this context.
52. **Section 49** provides that the determination of a question made by the tribunal under section 46 is binding on the parties and cannot be reopened if the result of the enquiry is appealed (unless it is a matter that the tribunal would allow to be reopened had it made a preliminary decision about it in a normal appeal). It requires the WRA to take the determination into account when reaching conclusions on the enquiry and making any amendments to the tax return.