

TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 3 – Tax Returns, Enquiries and Assessments

Sections 52-53 – WRA determinations

55. **Section 52** provides for the WRA to determine the amount of devolved tax that is chargeable in circumstances where it believes a person is chargeable for devolved tax and that person has not filed a tax return by the required date. Notice of the determination must be given to the person believed to be liable for the devolved tax. Payment must be made by the person within 30 days of the notice being issued. A determination cannot be made more than four years after the date on which a tax return should have been filed with the WRA.
56. **Section 53** provides that where a person makes a self-assessed tax return after the WRA has made a determination the tax return will supersede the WRA's determination. The provision does not apply when a person makes a tax return more than four years after the power to make the determination was first exercisable by the WRA, or more than 12 months after the date on which the determination was issued, whichever is the later. In instances where proceedings have commenced for the recovery of tax following a WRA determination, and during those proceedings the WRA receives a tax return that supersedes its determination, the proceedings may continue as if they were for the recovery of so much of the self-assessed tax which remains due and not yet paid. This is to ensure that WRA does not need to stop those proceedings and start again merely because a late tax return has been made.