



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 1

OVERVIEW

37 Overview of Part

This Part is about the assessment of devolved taxes and includes provision about—

- (a) keeping records;
- (b) tax returns;
- (c) enquiries by WRA into tax returns;
- (d) determinations by WRA of devolved tax due where no tax return is made;
- (e) assessments by WRA of devolved tax due where there is no enquiry;
- (f) claims for relief from double assessment and for repayment of devolved tax;
- (g) the making of claims.