



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

## CHAPTER 4

WRA ENQUIRIES

*Notice and scope of enquiry*

### 44 Scope of enquiry

- (1) An enquiry into a tax return extends to anything contained in the tax return, or required to be contained in the tax return, that relates—
  - (a) to the question whether the person who made the tax return is chargeable to the devolved tax to which the tax return relates, or
  - (b) to the amount of devolved tax chargeable on the person who made the tax return.
- (2) But if a notice of enquiry is issued as a result of the amendment of a tax return under section 41 after an enquiry into the tax return has been completed, the enquiry is limited to—
  - (a) matters to which the amendment relates, and
  - (b) matters affected by the amendment.