



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 4

WRA ENQUIRIES

Referral during enquiry

48 Effect of referral on enquiry

- (1) While proceedings on a referral under section 46 are in progress in relation to an enquiry—
- (a) no closure notice may be issued in relation to the enquiry (see section 50), and
 - (b) no application may be made for a direction to issue a closure notice (see section 51).
- (2) Proceedings on a referral are in progress where—
- (a) a referral has been made and has not been withdrawn, and
 - (b) the question referred has not been finally determined.

Commencement Information

II S. 48 in force at 1.4.2018 by [S.I. 2018/33](#), [art. 3](#)

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 48.