



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 3

### TAX RETURNS, ENQUIRIES AND ASSESSMENTS

#### CHAPTER 5

##### WRA DETERMINATIONS

#### **52 Determination of tax chargeable if no tax return made**

- (1) This section applies where—
  - (a) WRA has reason to believe that a person is chargeable to a devolved tax,
  - (b) the person has not made a tax return in relation to the devolved tax chargeable, and
  - (c) the relevant filing date has passed.
- (2) “The relevant filing date” means the date by which WRA believes a tax return was required to be made.
- (3) WRA may make a determination (a “WRA determination”) of the amount of devolved tax to which the person is, in WRA's opinion, chargeable.
- (4) Notice of the determination must be issued to the person.
- (5) The person must pay the devolved tax payable [<sup>F1</sup>in accordance with] the WRA determination before the end of the period of 30 days beginning with the day on which notice of the determination is issued.
- (6) No WRA determination may be made more than 4 years after the relevant date.
- (7) The relevant date is—

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**Changes to legislation:** *There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 52. (See end of Document for details)*

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- (a) the relevant filing date, or
- (b) such other date as the Welsh Ministers may by regulations prescribe.

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**Textual Amendments**

- F1** Words in s. 52(5) substituted (1.4.2018) by Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 1), s. 81(2)(3), **Sch. 23 para. 16**; S.I. 2018/34, art. 3
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**Commencement Information**

- I1** S. 52 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 52.