



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 6

WRA ASSESSMENTS

Making WRA assessments

61 Assessment procedure

- (1) Notice of a WRA assessment must be issued to the taxpayer.
- (2) The amount payable in accordance with a WRA assessment must be paid before the end of the period of 30 days beginning with the day on which the notice of the assessment is issued.
- (3) After notice of the assessment has been issued to the taxpayer, the assessment may not be altered except in accordance with the express provisions of any enactment.