



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 8

PROCEDURE FOR MAKING CLAIMS ETC.

73 Giving effect to claims and amendments

- (1) As soon as practicable after a claim is made, amended or corrected—
 - (a) WRA must issue notice of its decision to the claimant, and
 - (b) where WRA decides to give effect to the claim or amendment (whether in part or in full), it must do so by discharge or repayment of devolved tax.
- (2) Where WRA enquires into a claim or amendment—
 - (a) subsection (1) does not apply until a closure notice is issued under section 75, and then it applies subject to section 77, but
 - (b) WRA may at any time before then give effect to the claim or amendment, on a provisional basis, to such extent as it thinks fit.