



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 8

PROCEDURE FOR MAKING CLAIMS ETC.

74 Notice of enquiry

- (1) WRA may enquire into a person's claim or amendment of a claim if it issues to the claimant notice of its intention to do so (a "notice of enquiry") before the end of the period of 12 months beginning with the day after the day on which the claim or amendment was made.
- (2) A claim or amendment that has been the subject of one notice of enquiry may not be the subject of another.