



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 8

PROCEDURE FOR MAKING CLAIMS ETC.

76 Direction to complete enquiry

- (1) The claimant may make an application to the tribunal for a direction that a closure notice is to be issued within a specified period.
- (2) The tribunal must give a direction unless satisfied that WRA has reasonable grounds for not issuing a closure notice within the specified period.

Modifications etc. (not altering text)

- C1** Ss. 74-77 applied (with modifications) (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), regs. 1(2), 27

Commencement Information

- I1** S. 76 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 76.