



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 8

PROCEDURE FOR MAKING CLAIMS ETC.

80 Assessment of claimant in connection with claim

- (1) This section applies where—
 - (a) a claim is made under section 63,
 - (b) the grounds for giving effect to the claim also provide grounds for a WRA assessment on the claimant in respect of the devolved tax, and
 - (c) such an assessment could be made but for a relevant restriction.
- (2) In a case falling within section 79(1)(a) or (b), the reference to the claimant in subsection (1)(b) of this section includes any relevant person (as defined in section 79(3)).
- (3) The following are relevant restrictions—
 - (a) section 58;
 - (b) the end of a time limit for making a WRA assessment.
- (4) Where this section applies—
 - (a) the relevant restrictions are to be disregarded, and
 - (b) the WRA assessment is not out of time if it is made before the final determination of the claim.
- (5) A claim is not finally determined until—

Status: *This is the original version (as it was originally enacted).*

- (a) the claim, or
 - (b) the amount to which it relates,
- can no longer be varied (whether on review, appeal or otherwise).