



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 3

### TAX RETURNS, ENQUIRIES AND ASSESSMENTS

#### CHAPTER 3

#### TAX RETURNS

##### *Filing date*

#### **40**    **Meaning of “filing date”**

In this Act, the “filing date”, in relation to a tax return, is the day by which the tax return is required to be made by any enactment.

##### *Amendment and correction of tax returns*

#### **41**    **Amendment of tax return by taxpayer**

- (1) A person who has made a tax return may amend it by giving notice to WRA.
- (2) An amendment under this section must be made before the end of the period of 12 months beginning with the relevant date (referred to in section 42 as the “amendment period”).
- (3) The relevant date is—
  - (a) the filing date, or
  - (b) such other date as the Welsh Ministers may by regulations prescribe.

(4) This section is subject to sections 45(3) and 50.

#### **42 Correction of tax return by WRA**

- (1) WRA may correct any obvious error or omission in a tax return.
- (2) A correction under this section—
  - (a) is made by issuing a notice to the person who made the tax return, and
  - (b) is regarded as effecting an amendment of the tax return.
- (3) The reference in subsection (1) to an error includes, for instance, an arithmetical mistake or an error of principle.
- (4) A correction under this section must be made before the end of the period of 9 months beginning with the day on which the tax return was made.
- (5) A correction under this section has no effect if the person who made the tax return rejects it by—
  - (a) during the amendment period, amending the tax return so as to reject the correction, or
  - (b) after that period, giving a notice rejecting the correction.
- (6) A notice under subsection (5)(b) must be given to WRA before the end of the period of 3 months beginning with the day on which the notice of correction is issued.