



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 4

WRA ENQUIRIES

Amendment of tax return during enquiry

45 Amendment of tax return during enquiry to prevent loss of tax

(1) If, during the period when an enquiry into a tax return is in progress, WRA forms the opinion—

- (a) that the amount stated in the tax return as the amount of devolved tax [^{F1}chargeable] is insufficient, and
- (b) that, unless the return is immediately amended, there is likely to be a loss of devolved tax,

WRA may by notice issued to the person who made the return amend it to make good the insufficiency.

[^{F2}(1A) If, during the period when an enquiry into a tax return is in progress, WRA forms the opinion—

- (a) that the amount of tax credit claimed in the tax return is excessive, and
- (b) that, unless the return is immediately amended, there is likely to be a loss of devolved tax,

WRA may by notice issued to the person who made the return amend it so that the amount claimed is no longer excessive.]

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Cross Heading: Amendment of tax return during enquiry. (See end of Document for details)

- (2) If the enquiry is one that is limited by section 44(2) to matters arising from an amendment of the tax return,
- [^{F3}(a)] subsection (1) applies only so far as the insufficiency is attributable to the amendment [^{F4}, and
 - (b) subsection (1A) applies only so far as the excessive amount is attributable to the amendment.]
- (3) Where a notice is issued under subsection (1) [^{F5}or (1A)], the person who made the tax return may no longer amend it under section 41.
- (4) The person who made the tax return must pay any amount, or additional amount, of devolved tax payable as a result of the amendment before the end of the period of 30 days beginning with the day on which notice of the amendment is issued.
- (5) For the purposes of this section and [^{F6}sections 45A and 46] the period during which an enquiry into a tax return is in progress is the whole of the period—
- (a) beginning with the day on which notice of enquiry into the tax return is issued, and
 - (b) ending with the day on which the enquiry is completed (see section 50).

Textual Amendments

- F1** Word in s. 45(1)(a) substituted (1.4.2018) by [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), **Sch. 23 para. 13(a)**; S.I. 2018/34, art. 3
- F2** S. 45(1A) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 11(2)**
- F3** Words in s. 45(2) renumbered as s. 45(2)(a) (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 11(3)(a)**
- F4** S. 45(2)(b) and word inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 11(3)(b)**
- F5** Words in s. 45(3) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 11(4)**
- F6** Words in s. 45(5) substituted (1.4.2018) by [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), **Sch. 23 para. 13(b)**; S.I. 2018/34, art. 3

Commencement Information

- I1** S. 45 in force at 1.4.2018 by [S.I. 2018/33](#), art. 3

[^{F7}45A Amendment of tax return by taxpayer when enquiry is in progress

- (1) This section applies if a person who has made a tax return amends it during the period when an enquiry into the return is in progress.
- (2) For the purposes of section 44 (scope of enquiry), the amendment is to be treated as something contained in the tax return.
- (3) The amendment takes effect on the day on which the enquiry is completed unless WRA states in the closure notice issued under section 50 that—
- (a) the amendment has been taken into account in formulating the amendments required to give effect to WRA's conclusions, or
 - (b) WRA's conclusion is that the amendment is incorrect.]

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Cross Heading: Amendment of tax return during enquiry. (See end of Document for details)

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Textual Amendments

- F7** S. 45A inserted (1.4.2018) by Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 1), s. 81(2)(3), **Sch. 23 para. 14**; S.I. 2018/34, art. 3

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Cross Heading: Amendment of tax return during enquiry.