



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 8

PROCEDURE FOR MAKING CLAIMS ETC.

72 Correction of claim by WRA

- (1) WRA may by issuing notice to the claimant amend a claim so as to correct obvious errors or omissions in the claim (whether errors of principle, arithmetical mistakes or otherwise).
- (2) No such correction may be made—
 - (a) more than 9 months after the day on which the claim was made, or
 - (b) if WRA issues a notice under section 74, during the period—
 - (i) beginning with the day on which notice is issued, and
 - (ii) ending with the day on which the enquiry under that section is completed.
- (3) A correction under this section has no effect if, within the period of 3 months beginning with the day following that on which the notice of correction is issued, the claimant gives a notice to WRA rejecting the correction.