



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 3

TAX RETURNS

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”).
- [^{F1}(3) The relevant date is the filing date.
- (3A) But if the Welsh Ministers prescribe another date in regulations under this subsection, the relevant date is that date.]
- (4) This section is subject to sections 45(3) and 50.

Textual Amendments

- F1** S. 41(3)(3A) substituted for s. 41(3) (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. 10**; 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 and correction of tax returns. (See end of Document for details)

Commencement Information

I1 S. 41 in force at 1.4.2018 by [S.I. 2018/33](#), **art. 3**

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.
- [^{F2}(4A) If, as a result of a correction made under this section, an amount, or an additional amount, of devolved tax is payable, the person who made the tax return must pay the amount, or additional amount, before the end of the period of 30 days beginning with the day on which notice of the correction is issued.]
- (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 [^{F3}under section 41] 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.

Textual Amendments

- F2** S. 42(4A) 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. 11(a)**; S.I. 2018/34, art. 3
- F3** Words in s. 42(5)(a) 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. 11(b)**; S.I. 2018/34, art. 3

Commencement Information

I2 S. 42 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, Cross Heading: Amendment and correction of tax returns.