



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”).
- (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

Status: This is the original version (as it was originally enacted).

- (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.