



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 payable 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.

- (2) If the enquiry is one that is limited by section 44(2) to matters arising from an amendment of the tax return, subsection (1) applies only so far as the insufficiency is attributable to the amendment.
- (3) Where a notice is issued under subsection (1), the person who made the tax return may no longer amend it under section 41.

Status: This is the original version (as it was originally enacted).

- (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 section 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).