



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

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.

[^{F1}(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—

Changes to legislation: *There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 42. (See end of Document for details)*

- (a) during the amendment period, amending the tax return [^{F2}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

- F1** 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
- F2** 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
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Commencement Information

- I1** 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, Section 42.