



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 8

PROCEDURE FOR MAKING CLAIMS ETC.

71 Amendment of claim by claimant

- (1) A person who has made a claim under section 62 or 63 may amend the claim by giving notice to WRA.
- (2) No such amendment may be made—
 - (a) more than 12 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 the notice is issued, and
 - (ii) ending with the day on which the enquiry under that section is completed.