

SCHEDULE 23

AMENDMENTS TO THE TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

- 11 In section 42 (correction of tax return by WRA)—
- (a) after subsection (4) insert—
 - “(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.”;
 - (b) in subsection (5)(a), after “return” insert “under section 41”.