

SCHEDULE 23

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

14 After section 45 insert—

“45A Amendment of tax return by taxpayer when enquiry is in progress

- (1) This section applies if a person who has made a tax return amends it during the period when an enquiry into the return is in progress.
- (2) For the purposes of section 44 (scope of enquiry), the amendment is to be treated as something contained in the tax return.
- (3) The amendment takes effect on the day on which the enquiry is completed unless WRA states in the closure notice issued under section 50 that—
 - (a) the amendment has been taken into account in formulating the amendments required to give effect to WRA’s conclusions, or
 - (b) WRA’s conclusion is that the amendment is incorrect.”