



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

41 Amendment of tax return by taxpayer

- (1) A person who has made a tax return may amend it by giving notice to WRA.
- (2) An amendment under this section must be made before the end of the period of 12 months beginning with the relevant date (referred to in section 42 as the “amendment period”).
- (3) The relevant date is—
 - (a) the filing date, or
 - (b) such other date as the Welsh Ministers may by regulations prescribe.
- (4) This section is subject to sections 45(3) and 50.