



# 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.