



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

**PART 3** E+W

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

**CHAPTER 4** E+W

WRA ENQUIRIES

*Amendment of tax return during enquiry*

**[<sup>F1</sup>45A Amendment of tax return by taxpayer when enquiry is in progress** E+W

- (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.]

**Textual Amendments**

**F1** S. 45A inserted (1.4.2018) by Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 1), s. 81(2)(3), **Sch. 23 para. 14**; S.I. 2018/34, art. 3

**Changes to legislation:**

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 45A.