

For the tax year 2013—14, Willard filed a paper self—assessment tax return on 10 August 2014.

**What is the deadline for Willard to make an amendment to his tax return for the tax year 2013—14, and by what date will HM Revenue and Customs (HMRC) have to notify Willard if they intend to carry out a compliance check into this return?**

	<b>Amendment</b>	<b>Compliance check</b>
A	10 August 2015	31 January 2016
B	10 August 2015	10 August 2015
C	31 January 2016	10 August 2015
D	31 January 2016	31 January 2016