

SCHEDULE 4

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

9 In section 118 (penalty for failure to make tax return on or before filing date) (as amended by paragraph 39 of Schedule 23 to LTTA)—

- (a) the existing provision becomes subsection (1);
- (b) after that subsection insert—

“(2) But see section 118A for an exception to the rule above.”