

SCHEDULE

AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

PART 2

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

34. In section 139 of TCMA (reduction in penalty under Chapter 3 for disclosure), in subsection (2) —

- (a) omit the “or” after paragraph (b);
- (b) after paragraph (c) insert—
 - “(d) an inaccuracy which is relevant to a person’s entitlement to a tax credit or liability to pay an amount in respect of a tax credit,
 - (e) a supply of false information, or withholding of information, which is relevant to a person’s entitlement to a tax credit or liability to pay an amount in respect of a tax credit, or
 - (f) a failure to disclose an under-assessment in respect of a person’s liability to pay an amount in respect of a tax credit.”