

SCHEDULE

AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

PART 2

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

36.—(1) Section 151 of TCMA (tax-related penalty for failure to comply with information notice or obstruction) is amended as follows.

(2) In subsection (1), in paragraph (c)—

(a) the words from “the amount of devolved tax” to “is likely to pay,” become sub-paragraph (i);

(b) at the end of that sub-paragraph insert

“or

(ii) the amount that the person has paid, or is likely to pay in respect of a tax credit,”.

(3) In subsection (3)—

(a) the words “the amount of devolved tax” become sub-paragraph (i);

(b) at the end of that sub-paragraph insert

“, or

(ii) the amount in respect of a tax credit,”.