

SCHEDULE

AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

PART 2

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

38. In section 158 of TCMA(1) (late payment interest: supplementary, in subsection (1), for “and 157A” substitute “, 157A and 157B”.

(1) Section 158 was substituted by the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Schedule 23, paragraph 58.