

SCHEDULE

AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

PART 2

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

40.—(1) Section 161 of TCMA (repayment interest on amounts payable by WRA) is amended as follows.

(2) In subsection (2)—

(a) omit the “or” after paragraph (a);

(b) at the end of paragraph (b) insert

“, or

(c) an amount in respect of a tax credit.”

(3) In subsection (4), in paragraph (b), for “(2)(a) or (b)” substitute “(2)(a), (b) or (c)”.