

SCHEDULE 23

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

- 48 In section 130 (amount of penalty for inaccuracy in document given to WRA)—
- (a) in subsection (1), after “for a deliberate inaccuracy is” insert “an amount not exceeding”, and
 - (b) in subsection (2), after “for a careless inaccuracy is” insert “an amount not exceeding”.