

SCHEDULE 4

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

- 14 In section 127 (assessment of penalties) (as amended by paragraph 46 of Schedule 23 to LTTA)—
- (a) in subsection (5), after “section 122” insert “, 122ZA”;
 - (b) in subsection (6), after “section 122” insert “, 122ZA”.