

## SCHEDULE

### MODIFICATION OF TAX CREDITS LEGISLATION (FINALISATION OF TAX CREDITS)

#### **Modifications to the Tax Credits Act 2002**

5. In section 19 (power to enquire)—
  - (a) in subsection (1)(a) and (b), before “tax year” insert “part”;
  - (b) in subsection (3) before “tax year” insert “part”;
  - (c) for subsection (5) substitute—

“(5) “The relevant section 18 decision” means the decision under subsection (1) of section 18 in relation to the person or persons and the part tax year.”;
  - (d) for subsection (6) substitute—

“(6) “The relevant section 17 date” means the date specified for the purposes of subsection (4) of section 17 in the notice given to a person or persons under that section in relation to the part tax year.”;
  - (e) in subsection (11) before “tax year” insert “part”;
  - (f) in subsection (12) before “tax year” in each place where it occurs, insert “part”.