

SCHEDULE

AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

PART 2

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

- 10.** In section 44 of TCMA (scope of enquiry), in subsection (1)—
- (a) omit the “or” after paragraph (a);
 - (b) after paragraph (b) insert—
 - “(c) to the question whether the person who made the tax return is entitled to a tax credit claimed in the tax return, or
 - (d) to the amount of tax credit to which the person is entitled.”