

SCHEDULE

AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

PART 2

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

11.—(1) Section 45 of TCMA(1) (amendment of tax return during enquiry to prevent loss of tax) is amended as follows.

(2) After subsection (1) insert—

“(1A) If, during the period when an enquiry into a tax return is in progress, WRA forms the opinion—

- (a) that the amount of tax credit claimed in the tax return is excessive, and
- (b) that, unless the return is immediately amended, there is likely to be a loss of devolved tax,

WRA may by notice issued to the person who made the return amend it so that the amount claimed is no longer excessive.”

(3) In subsection (2)—

- (a) the words from “subsection (1) applies” to the end become paragraph (a);
- (b) at the end of that paragraph insert
“, and
(b) subsection (1A) applies only so far as the excessive amount is attributable to the amendment.”

(4) In subsection (3), after “subsection (1)” insert “or (1A)”.

(1) Section 45 was amended by the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 ([anaw 1](#)), Schedule 23, paragraph 13.