

SCHEDULE

AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

PART 2

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

- 18.**—(1) Section 84 of TCMA (meaning of “tax position”) is amended as follows
- (2) In subsection (1), in paragraph (b)—
- (a) after “penalties”, in the first place it occurs, insert “tax credits”;
 - (b) after “penalties”, in the second place it occurs, insert “and amounts payable in respect of tax credits”.
- (3) In paragraph (c) of that subsection, after “devolved tax” insert “or any amount in respect of a tax credit”.