

SCHEDULE

AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

PART 2

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

29. In section 129 of TCMA (penalty for inaccuracy in document given to WRA), in subsection (2)—

- (a) omit the “or” after paragraph (b);
- (b) at the end of paragraph (c) insert
“, or
- (d) a false or inflated claim for a tax credit.”