

SCHEDULE

AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

PART 2

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

30. In section 132 of TCMA(1) (penalty for deliberate inaccuracy in document given to WRA by another person), 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.”

(1) Section 132 was amended by the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (“LTTA”), Schedule 23, paragraph 49.