**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

## 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."

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