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## SCHEDULE

## AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

## PART 2

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

**32.**—(1) Section 135 of TCMA (potential lost revenue: normal rule) is amended as follows.

- (2) In subsection (1), after "devolved tax" insert "or tax credit".
- (3) In subsection (2)—
  - (a) omit the "and" after paragraph (a);
  - (b) at the end of paragraph (b) insert

"and

(c) an amount which WRA would have been required to set off against a person's liability to tax, or to pay to a person, had the inaccuracy or under-assessment not been corrected."