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## **SCHEDULE**

## AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

## PART 2

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

**35.** In section 141 of TCMA(1) (assessment of penalties under Chapter 3), in subsection (1), in paragraph (c), for "or transaction" substitute ", transaction or claim for tax credit".

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<sup>(1)</sup> Section 141 was amended by Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 ("LTTA"), Schedule 23, paragraph 51.