

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”.

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