

## SCHEDULE

### AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

#### PART 2

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

- 42.**—(1) Section 169 of TCMA(1) (proceedings in magistrates’ court) is amended as follows.
- (2) In subsection (4)—
- (a) after “a penalty” insert “or an amount payable in respect of a tax credit”;
  - (b) for “or penalty” substitute “, penalty or other amount”.
- (3) In subsection (5)—
- (a) after “a penalty” insert “or on an amount payable in respect of a tax credit”;
  - (b) for “or penalty” substitute “, penalty or other amount”.

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(1) Section 169 was amended by the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (“LTTA”), Schedule 23, paragraph 60.