## SCHEDULE 23

Status: This is the original version (as it was originally enacted).

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

## 13

- In section 45 (amendment of tax return during enquiry to prevent loss of tax)-
  - (a) in subsection (1)(a), for "payable" substitute "chargeable";
  - (b) in subsection (5), for "section 46" substitute "sections 45A and 46".