

SCHEDULE 23

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”.