

#### SCHEDULE 4

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

5 In section 105 (carrying out inspections under section 103: use of equipment and materials)—

- (a) in the heading, after “103” insert “, 103A or 103B”;
- (b) in subsection (1), for “103 onto the business” substitute “103, 103A or 103B onto the”;
- (c) after subsection (6) insert—

“(7) References in this section to a notice issued under section 103(3)  
(b)(i) include a notice issued under that provision as applied by  
sections 103A(4) and 103B(5).”