

SCHEDULE 4

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

17 In section 182 (payment of penalties in the event of a review or appeal) (as amended by paragraph 64 of Schedule 23 to LTTA)—

- (a) in subsection (2), for “section 154” substitute “the normal penalty payment date”;
- (b) in subsection (4), in paragraph (a), for “section 154” substitute “the normal penalty payment date”;
- (c) after subsection (6) insert—

“(7) In this section, the “normal penalty payment date” means the date by which a penalty must be paid under—

- (a) section 154, or
- (b) section 70 of LDTA.”