

SCHEDULE

MODIFICATION OF TAX CREDITS LEGISLATION (FINALISATION OF TAX CREDITS)

Modifications to the Tax Credits Act 2002

6. In section 20 (decisions on discovery)—
 - (a) in subsection (1) before “tax year” insert “part”;
 - (b) in subsection (4)(a) before “tax year” insert “part”;
 - (c) in subsection (5)(b) before “tax year” insert “part”;
 - (d) in subsection (6)—
 - (i) before “tax year” insert “part”;
 - (ii) in paragraph (a) for “section 18(1), (5), (6) or (9)” substitute “section 18(1) or (5)”;
 - (e) in subsection (7), before “tax year” in each place where it occurs, insert “part”.