

SCHEDULE

AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

PART 2

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

12. After section 55 of TCMA insert—

“Assessment in relation to tax credit

55A. If WRA comes to the view that—

- (a) an amount of tax credit that has been set off against an amount of tax that a person would otherwise have been required to pay—
 - (i) ought not to have been set off, or
 - (ii) has become excessive,
- (b) an amount that has been paid to a person in respect of a tax credit—
 - (i) ought not to have been paid, or
 - (ii) has become excessive, or
- (c) an amount that a person is required to pay to WRA in respect of a tax credit has not been paid,

WRA may make an assessment of the amount that ought in its opinion to be paid to WRA in order to remedy that matter.”