

## SCHEDULE

### AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

## PART 2

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

- 21.** In section 100 of TCMA (taxpayer notices following a tax return), in subsection (5)—
- (a) omit the “or” after paragraph (b);
  - (b) after paragraph (c) insert—
    - “(d) an amount of tax credit to which the person is not entitled may have been claimed, or
    - (e) a claim for tax credit may be or have become excessive.”