

## SCHEDULE

### AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

#### PART 2

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

**24.** In section 122 of TCMA(1) (penalty for failure to pay tax on time), in Table A1, in item 2 in column 3, for “stated in” substitute “payable as a result of”.

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(1) Section 122 was substituted by the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (“LTTA”), Schedule 23, paragraph 42.