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## SCHEDULE

## AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

## PART 2

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

**36.**—(1) Section 151 of TCMA (tax-related penalty for failure to comply with information notice or obstruction) is amended as follows.

- (2) In subsection (1), in paragraph (c)—
  - (a) the words from "the amount of devolved tax" to "is likely to pay," become subparagraph (i);
  - (b) at the end of that sub-paragraph insert

"or

(ii) the amount that the person has paid, or is likely to pay in respect of a tax credit,".

- (3) In subsection (3)—
  - (a) the words "the amount of devolved tax" become sub-paragraph (i);
  - (b) at the end of that sub-paragraph insert

", or

(ii) the amount in respect of a tax credit,".