

SCHEDULE

AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

PART 2

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

39. In section 160 of TCMA (late payment interest start date: death of taxpayer), in subsection (1), in paragraph (a), for “chargeable to an amount of devolved tax or penalty relating to devolved tax” substitute

“who is—

- (i) chargeable to an amount of devolved tax or penalty relating to devolved tax, or
- (ii) required to pay an amount in respect of a tax credit,”.