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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,".