

SCHEDULE

AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

PART 2

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

41. In section 164 of TCMA (meaning of “relevant amount” in Part 7), after paragraph (d) insert—

- “(e) an amount payable in respect of a tax credit;
- (f) interest on an amount payable in respect of a tax credit.”