

SCHEDULE

AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

PART 2

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

45. After section 181I(1) insert—

“Application of this Chapter to amounts payable in respect of tax credit

181J.—(1) This Chapter applies to the payment and recovery of amounts relating to tax credits—

- (a) as if references to an amount of devolved tax (including amounts of landfill disposals tax) were references to an amount payable in respect of a tax credit,
- (b) as if references to interest on an amount of devolved tax were references to interest on an amount payable in respect of a tax credit, and
- (c) as if references to devolved tax being charged or chargeable on a person were references to an amount being payable by a person in respect of a tax credit.”

(1) Chapter 3A (including section 181I) was inserted by LTTA, Schedule 23, paragraph 63.