

## SCHEDULE

### AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

#### PART 2

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

**46.** In section 183A of TCMA(1) (suspension of repayment pending further appeal), in subsection (1), in paragraph (a)—

(a) the words from “an amount” to “repaid by WRA,” become sub-paragraph (i);

(b) after that sub-paragraph insert

“or

(ii) an amount paid by a person in respect of a tax credit is to be repaid by WRA,”.

---

(1) Section 183A was inserted by the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (“LTTA”), Schedule 23, paragraph 65.