

## SCHEDULE

### MODIFICATIONS TO TAX CREDITS LEGISLATION

#### **Modifications to the Tax Credits Act 2002**

**12.** In section 38—

- (a) in subsection (1)(b), before “tax year” insert “part”;
- (b) for subsection (2), substitute—

“(2) “The relevant section 18 decision” means the decision under subsection (1) of section 18 in relation to the person or persons and the tax credit for the part tax year.”.