

SCHEDULE

AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

PART 2

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

28.—(1) Section 128 of TCMA(1) (time limit for assessment of penalties under Chapter 2) is amended as follows.

(2) In subsection (2)—

(a) omit the “or” after paragraph (a);

(b) at the end of paragraph (b) insert

“, or

(c) in the case of a failure to pay an amount payable in respect of a tax credit, the penalty date.”

(3) In subsection (3), after paragraph (b) insert—

“(c) in the case of a failure to pay an amount payable in respect of a tax credit, the end of the appeal period for the assessment of the amount in respect of which the penalty is assessed.”

(4) After subsection (4) insert—

“(4A) In subsection (2)(c), “penalty date” has the meaning given by section 123A(3).”

(5) In subsection (5) omit “(a) and (b)”.

(1) Section 128 was amended by LTTA, Schedule 23, paragraph 47.