



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

[^{F1}PART 3A

GENERAL ANTI-AVOIDANCE RULE

Artificial tax avoidance arrangements

[^{F1}81B Tax avoidance arrangements

- (1) For the purposes of this Part, an arrangement is a “tax avoidance arrangement” if the obtaining of a tax advantage for any person is the main purpose, or one of the main purposes, of a taxpayer entering into the arrangement.
- (2) In determining whether the main purpose, or one of the main purposes, of an arrangement is the obtaining of a tax advantage regard may in particular be had to the amount of devolved tax that would have been chargeable in the absence of the arrangement.
- (3) In this Part—
 - (a) an “arrangement” includes any transaction, scheme, action, operation, agreement, grant, understanding, promise, undertaking, event or any series of any of those things (whether legally enforceable or not);
 - (b) references to an arrangement are to be read as including—
 - (i) a series of arrangements, and
 - (ii) any part or stage of an arrangement comprised of more than one part or stage;
 - (c) “taxpayer” means a person liable to devolved tax or who would be liable but for the tax avoidance arrangement in question.]

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 81B. (See end of Document for details)

Annotations:**Amendments (Textual)**

- F1** Pt. 3A inserted (1.4.2018) by [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), **ss. 66**, 81(2)(3); S.I. 2018/34, art. 3

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 81B.