SCHEDULE

AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

PART 1

AMENDMENTS TO THE LANDFILL DISPOSALS TAX (WALES) ACT 2017

6. In section 83 of LDTA (duties and liabilities of partnerships and unincorporated bodies), in subsection (8)—

(a) after paragraph (b) insert—

"(ba) an amount payable in respect of a tax credit;";

(b) in paragraph (c), for "or (b)" substitute ", (b) or (ba)".