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SCHEDULE

AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

PART 2

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

- 17. In section 81D of TCMA(1) (definitions relating to the general anti-avoidance rule), in the definition of "tax advantage"—
 - (a) omit the "and" after paragraph (d);
 - (b) at the end of paragraph (e) insert
 - ", and
 - (f) tax credit or increased tax credit."

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 $^{(1) \}quad Section~81D~was~inserted~by~section~66~of~the~Land~Transaction~Tax~and~Anti-avoidance~of~Devolved~Taxes~(Wales)~Act~2017.$