

## 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) Section 81D was inserted by section 66 of the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017.