

SCHEDULE

AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

PART 2

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

**43.** In section 172 of TCMA(1) (appealable decisions), in subsection (2), after paragraph (k) insert—

“(l) a decision relating to a tax credit in respect of landfill disposals tax.”

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(1) Section 172(2) was amended by LTTA, Schedule 23, paragraph 62, and by LDTA, sections 24, 38, 58 and 80 and Schedule 4, paragraph 16.