



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

[^{F1}PART 3A

GENERAL ANTI-AVOIDANCE RULE

Artificial tax avoidance arrangements

[^{F1}81D Meaning of “tax” and “tax advantage

For the purposes of this Part—

“tax” (“*treth*”) means any devolved tax;

“tax advantage” (“*mantais drethiannol*”) means—

- (a) relief or increased relief from tax,
- (b) repayment or increased repayment of tax,
- (c) avoidance or reduction of a charge to tax,
- (d) deferral of a payment of tax or advancement of a repayment of tax, ^{F2}...
- (e) avoidance of an obligation to deduct or account for tax [^{F3}, and
- (f) tax credit or increased tax credit.]]

Textual Amendments

- 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
- F2** Word in s. 81D omitted (1.4.2018) by virtue of [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 17(a)**
- F3** Words in s. 81D inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 17(b)**

Changes to legislation:

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