

## SCHEDULE 23

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

- 71 In section 193 (index of defined expressions), in Table 1, at the appropriate places insert the defined expressions in the following table.

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Arrangement (in relation to the general antiavoidance rule) (“ <i>trefniant</i> ”)	section 81B(3)A
Artificial (in relation to the general antiavoidance rule) (“ <i>artiffisial</i> ”)	section 81C
Buyer (“ <i>prynwr</i> ”)	section 192(2)
Final counteraction notice (“ <i>hysbysiad gwrthweithio terfynol</i> ”)	section 81G
General anti-avoidance rule (“ <i>rheol gwrthweithio osgoi trethi cyffredinol</i> ”)	section 81A(2)
Land transaction (“ <i>trafodiad tir</i> ”)	section 192(2)
LTTA (“ <i>DTTT</i> ”)	section 192(2)
Proposed counteraction notice (“ <i>hysbysiad gwrthweithio arfaethedig</i> ”)	section 81F
Tax advantage (“ <i>mantais drethiannol</i> ”)	section 81D
Tax avoidance arrangement (“ <i>trefniant osgoi trethi</i> ”)	section 81B
TCEA (“ <i>DTLIG</i> ”)	section 192(2)
Welsh Tax Acts (“ <i>Deddfau Trethi Cymru</i> ”)	section 192(2)

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