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## SCHEDULE

## AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

## PART 2

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

47. In section 192 of TCMA(1) (interpretation), in subsection (2), insert at the appropriate place —

""tax credit" ("*credyd treth*") means a tax credit under regulations made under section 54 of LDTA;".

<sup>(1)</sup> Section 192 was amended by LTTA, Schedule 23, paragraph 70 and by LDTA, Schedule 4, paragraph 19.