

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;”.

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