

## SCHEDULE

### AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

#### PART 1

##### AMENDMENTS TO THE LANDFILL DISPOSALS TAX (WALES) ACT 2017

5. In section 77 of LDTA (designation of group of companies), in subsection (8)—
- (a) after paragraph (b) insert—
    - “(ba) an amount payable in respect of a tax credit;”;
  - (b) in paragraph (c), for “or (b)” substitute “, (b) or (ba)”.