



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## [<sup>F1</sup>PART 3A

### GENERAL ANTI-AVOIDANCE RULE

#### *Overview*

#### [<sup>F1</sup>81A Meaning of “general anti-avoidance rule” and overview

- (1) This Part makes provision for counteracting tax advantages arising from artificial tax avoidance arrangements, including provision—
  - (a) about the meaning of “tax avoidance arrangement”, “artificial” and “tax advantage” (sections 81B to 81D);
  - (b) about WRA's power to make adjustments to counteract tax advantages and the steps to be taken by WRA in connection with such adjustments (sections 81E to 81G).
- (2) The rules in this Part are collectively to be known as “the general anti-avoidance rule”.]

#### **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

**Changes to legislation:**

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