



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

[^{F1}PART 3A

GENERAL ANTI-AVOIDANCE RULE

Commencement and transitional provision

[^{F1}81I General anti-avoidance rule: commencement and transitional provision

- (1) The general anti-avoidance rule has effect in relation to any tax avoidance arrangement entered into on or after the date on which this Part comes into force.
- (2) Where a tax avoidance arrangement forms part of any other arrangements entered into before that day, those other arrangements are to be ignored for the purposes of section 81C(4) unless the result of having regard to those other arrangements would be to determine that the tax avoidance arrangement was not artificial.]

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 81I.