
Changes to legislation: There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Paragraph 25. (See end of Document for details)

SCHEDULE 23

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

- 25 (1) In section 64 (disallowing claims for relief due to unjustified enrichment)—
- (a) after ““63”” insert “ or 63A ”;
 - (b) in the Welsh text—
 - (i) for ““ymwared”” substitute “ ryddhad ”;
 - (ii) for “ryddhau'r” substitute “ ollwng y ”.
- (2) The section heading becomes “ Disallowing claims for relief due to unjustified enrichment ”.

Commencement Information

II Sch. 23 para. 25 in force at 1.4.2018 by S.I. 2018/34, art. 3

Changes to legislation:

There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Paragraph 25.