

SCHEDULE 23

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

- 28 In section 67 (cases in which WRA need not give effect to a claim)—
- (a) in the Welsh text, in subsection (1), for “ymwared” substitute “ryddhad”;
 - (b) in subsection (2)(a), after “claim” insert “or election”;
 - (c) in subsection (2)(b), after “claim” insert “or election”;
 - (d) after subsection (2) insert—
 - “(2A) In subsection (2), “election” means an election made under paragraph 3, 5 or 12 of Schedule 15 to LTTA (social housing reliefs).”;
 - (e) in the Welsh text, in subsection (3), for “ymwared” substitute “rhyddhad”;
 - (f) in the Welsh text, in subsection (4), for “ymwared” substitute “rhyddhad” (in both places where it appears).