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**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 41. (See end of Document for details)

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## SCHEDULE 23

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

- 41 In section 120 (penalty for failure to make tax return within 12 months from filing date)—
- (a) in subsection (1), after ““A person”” insert “ who is required to make a tax return ”, and
  - (b) in subsection (2), for the words from ““the greater of”” to the end substitute “  
    - (a) £300, or
    - (b) a greater amount, not exceeding 95% of the amount of devolved tax to which the person would have been liable if the tax return had been made.”

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#### Commencement Information

**II** Sch. 23 para. 41 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 41.