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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 55. (See end of Document for details)

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## SCHEDULE 23

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

- 55 In section 145 (assessment of penalties under section 143), in subsection (2), after ““38”” insert “ , 38A ”.

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#### Commencement Information

- II** Sch. 23 para. 55 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 55.