## SCHEDULE 23

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

60 In section 169 (proceedings in magistrates' court), after subsection (5) insert—

"(5A) Where a relevant amount includes an amount of land transaction tax in respect of which WRA has agreed to defer payment, any deferral period in respect of that amount (as determined under Chapter 3 of Part 6 of LTTA) must be ignored in calculating the period of 12 months referred to in subsection (4) or (5).

(5B) Where a relevant amount includes an amount treated as a postponed amount by virtue of section 181G, any postponement period in respect of that amount (as determined under that section) must be ignored in calculating the period of 12 months referred to in subsection (4) or (5)."

**Commencement Information**

**I1** Sch. 23 para. 60 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 60.