

## SCHEDULE 23

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

66 Before section 188 (power to make consequential provision etc.) insert—

**“187A Crown application for the purposes of Land Transaction Tax**

- (1) In so far as the following provisions of this Act apply to land transaction tax, they bind the Crown—
  - (a) Part 3;
  - (b) Part 4 (other than Chapter 6);
  - (c) Part 6 (other than sections 157A, 160 and 161(2)(b));
  - (d) Part 7 (other than sections 168, 169 and 170);
  - (e) Part 8 (other than sections 172(1)(d) and (e), (3)(b) and (c), (4), (5) and (6), 182 and 183);
  - (f) sections 190 and 191.
- (2) But Part 4 does not apply to Her Majesty in Her private capacity (within the meaning of section 38(3) of the [Crown Proceedings Act 1947 \(c. 44\)](#)).