

SCHEDULE 23

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

- 69 In section 191 (giving notices and other documents to WRA)—
- (a) in subsection (1)—
 - (i) for “this Act, or of regulations made under it” substitute “the Welsh Tax Acts, or of regulations made under them.”;
 - (ii) after “person” insert “to make a tax return or”;
 - (b) for subsection (2) substitute—
 - “(2) The tax return, notice or other document must—
 - (a) be in such form,
 - (b) contain such information,
 - (c) be accompanied by such other documents, and
 - (d) be given in such manner,as may be specified by WRA.”;
 - (c) in subsection (3), for “this Act” substitute “the Welsh Tax Acts”.