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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 13. (See end of Document for details)

SCHEDULE 23

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

- 13 In section 45 (amendment of tax return during enquiry to prevent loss of tax)—
- (a) in subsection (1)(a), for ““payable”” substitute “ chargeable ”;
 - (b) in subsection (5), for ““section 46”” substitute “ sections 45A and 46 ”.

Commencement Information

- II** Sch. 23 para. 13 in force at 1.4.2018 by S.I. 2018/34, art. 3

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