
WELSH STATUTORY INSTRUMENTS

2019 No. 833

The Welsh Tax Acts (Miscellaneous
Amendments) (EU Exit) Regulations 2019

PART 6

Consequential amendments

Consequential amendments

6.—(1) In section 85(3) of TCMA (meaning of “carrying on a business”), for “Part 1 of Schedule 6 to the Finance Act 2010 (c. 13)” substitute “paragraph 2A of Schedule 18 to LTTA”.

(2) In section 36 of LTTA (co-ownership authorised contractual schemes)—

(a) omit subsection (6);

(b) in subsection (12), in the definition of “operator”—

(i) omit the “, and” after paragraph (a);

(ii) omit paragraph (b) (and the remaining text ceases to be paragraph (a)).

(3) The amendments made by this regulation have effect in relation to land transactions with an effective date on or after exit day.