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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 10. (See end of Document for details)

SCHEDULE 23

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

- 10 In section 41 (amendment of tax return by taxpayer), for subsection (3) substitute—
- “(3) The relevant date is the filing date.
- (3A) But if the Welsh Ministers prescribe another date in regulations under this subsection, the relevant date is that date.”

Commencement Information

II Sch. 23 para. 10 in force at 1.4.2018 by S.I. 2018/34, art. 3

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