

## SCHEDULE 23

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

- 25 (1) In section 64 (disallowing claims for relief due to unjustified enrichment)—
- (a) after “63” insert “or 63A”;
  - (b) in the Welsh text—
    - (i) for “ymwared” substitute “ryddhad”;
    - (ii) for “ryddhau’r” substitute “ollwng y”.
- (2) The section heading becomes “Disallowing claims for relief due to unjustified enrichment”.