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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 26. (See end of Document for details)

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## SCHEDULE 23

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

- 26 In the Welsh text, in section 65 (unjustified enrichment: further provision)—
- (a) in subsection (1)(a), for “y byddai person o'r fath i'w ryddhau ohono” substitute “i'w ollwng”;
  - (b) in subsection (2)(a), for ““ei ryddhau ohono”” substitute “ollwng y swm”.

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#### Commencement Information

- II** Sch. 23 para. 26 in force at 1.4.2018 by S.I. 2018/34, art. 3

**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 26.