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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 27. (See end of Document for details)

## SCHEDULE 23

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

- 27 In section 66 (unjustified enrichment: reimbursement arrangements)—
  - (a) in subsection (2), after "63" insert "or 63A";
  - (b) in the Welsh text, in subsection (2)(a), for "'ryddhau" substitute " ollwng

## **Commencement Information**

I1 Sch. 23 para. 27 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 Antiavoidance of Devolved Taxes (Wales) Act 2017, Paragraph 27.