

SCHEDULE 23

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

- 34 In section 81 (contract settlements)—
- (a) after subsection (1) insert—
 - “(1A) In section 63A(1), the reference to repayment of an amount of land transaction tax includes repayment of an amount paid by a person under a contract settlement in connection with that amount of land transaction tax.”;
 - (b) in subsection (4), after “63” insert “or 63A”.