

## SCHEDULE 23

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

- 35 In section 90 (requiring information and documents in relation to a group of undertakings)—
- (a) in subsection (1) for “another undertaking (a ”subsidiary undertaking”)” substitute “a subsidiary undertaking”;
  - (b) in subsection (4) for the words from “section 1162” to the end substitute “sections 1161 and 1162 of, and Schedule 7 to, the [Companies Act 2006 \(c. 46\)](#), but in the application of this section in relation to land transaction tax, section 1161(1)(b) of that 2006 Act has effect as if the words “carrying on a trade or business, with or without a view to profit” were omitted.”