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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 47. (See end of Document for details)

SCHEDULE 23

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

- 47 In section 128 (time limit for assessment of penalties under Chapter 2)—
- (a) in subsection (1), omit the words ““in respect of any amount””;
 - (b) in subsection (4), for ““122(2)”” substitute “ 122(3) ”;
 - (c) in subsection (5), omit the words ““the later of the following periods””.

Commencement Information

- II** Sch. 23 para. 47 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 47.