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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 53. (See end of Document for details)

SCHEDULE 23

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

- 53 In section 143 (penalty for failure to keep and preserve records), in subsection (1), after ““38”” insert “ , 38A ”.

Commencement Information

- II** Sch. 23 para. 53 in force at 1.4.2018 by S.I. 2018/34, art. 3

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