
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 66. (See end of Document for details)

SCHEDULE 23

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

66 Before section 188 (power to make consequential provision etc.) insert—

Crown application for the purposes of Land Transaction Tax

“187A(1) In so far as the following provisions of this Act apply to land transaction tax, they bind the Crown—

- (a) Part 3;
- (b) Part 4 (other than Chapter 6);
- (c) Part 6 (other than sections 157A, 160 and 161(2)(b));
- (d) Part 7 (other than sections 168, 169 and 170);
- (e) Part 8 (other than sections 172(1)(d) and (e), (3)(b) and (c), (4), (5) and (6), 182 and 183);
- (f) sections 190 and 191.

(2) But Part 4 does not apply to Her Majesty in Her private capacity (within the meaning of section 38(3) of the Crown Proceedings Act 1947 (c. 44)).”

Commencement Information

II Sch. 23 para. 66 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 66.