

## SCHEDULE 23

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

- 69 In section 191 (giving notices and other documents to WRA)—
- (a) in subsection (1)—
    - (i) for ““this Act, or of regulations made under it”” substitute “ the Welsh Tax Acts, or of regulations made under them, ”;
    - (ii) after ““person”” insert “ to make a tax return or ”;
  - (b) for subsection (2) substitute—
    - “(2) The tax return, notice or other document must—
    - (a) be in such form,
    - (b) contain such information,
    - (c) be accompanied by such other documents, and
    - (d) be given in such manner,
    - as may be specified by WRA.”;
  - (c) in subsection (3), for ““this Act”” substitute “ the Welsh Tax Acts ”.

#### Commencement Information

**II** Sch. 23 para. 69 in force at 25.1.2018 by S.I. 2018/34, art. 2(b)(v)

**Status:**

Point in time view as at 25/01/2018.

**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 69.