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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 70. (See end of Document for details)

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## SCHEDULE 23

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

- 70 In section 192(2) (interpretation), in the appropriate places, insert—
- ““buyer” (“*prynwr*”) has the same meaning as in LTTA;”
  - ““land transaction” (“*trafodiad tir*”) has the same meaning as in LTTA;”
  - ““LTTA” (“*DTTT*”) means the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 0);”
  - ““TCEA” (“*DTLIG*”) means the Tribunals, Courts and Enforcement Act 2007 (c. 15);”
  - ““the Welsh Tax Acts” (“*Deddfau Trethi Cymru*”) means—
    - (a) this Act, and
    - (b) LTTA.”

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#### Commencement Information

- II** Sch. 23 para. 70 in force at 25.1.2018 by S.I. 2018/34, art. 2(b)(v)

**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 70.