

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.”