

SCHEDULE 23

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

- 28 In section 67 (cases in which WRA need not give effect to a claim)—
- (a) in the Welsh text, in subsection (1), for ““ymwared”” substitute “ rhyddhad ”;
 - (b) in subsection (2)(a), after ““claim”” insert “ or election ”;
 - (c) in subsection (2)(b), after ““claim”” insert “ or election ”;
 - (d) after subsection (2) insert—
 - “(2A) In subsection (2), “election” means an election made under paragraph 3, 5 or 12 of Schedule 15 to LTTA (social housing reliefs).”;
 - (e) in the Welsh text, in subsection (3), for ““ymwared”” substitute “ rhyddhad ”;
 - (f) in the Welsh text, in subsection (4), for ““ymwared”” substitute “ rhyddhad ” (in both places where it appears).

Commencement Information

II Sch. 23 para. 28 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 28.