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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 35. (See end of Document for details)

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## SCHEDULE 23

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

- 35 In section 90 (requiring information and documents in relation to a group of undertakings)—
- (a) in subsection (1) for ““another undertaking (a ””subsidiary undertaking)”” substitute “ a subsidiary undertaking ”;
  - (b) in subsection (4) for the words from ““section 1162”” to the end substitute “ sections 1161 and 1162 of, and Schedule 7 to, the Companies Act 2006 (c. 46), but in the application of this section in relation to land transaction tax, section 1161(1)(b) of that 2006 Act has effect as if the words ““carrying on a trade or business, with or without a view to profit”” were omitted. ”

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#### Commencement Information

- II** Sch. 23 para. 35 in force at 25.1.2018 by S.I. 2018/34, art. 2(b)(i)

**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 35.