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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 36. (See end of Document for details)

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## SCHEDULE 23

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

- 36 In section 95 (complying with an information notice), in subsection (1)(a) after ““notice”” insert “ (or such longer period as may be agreed to by WRA and the person) ”.

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#### Commencement Information

- II** Sch. 23 para. 36 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 36.