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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 49. (See end of Document for details)

## SCHEDULE 23

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

49 In section 132 (penalty for deliberate inaccuracy in document given to WRA by another person), in subsection (4), after ""under this section is"" insert " an amount not exceeding ".

## **Commencement Information**

II Sch. 23 para. 49 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 Antiavoidance of Devolved Taxes (Wales) Act 2017, Paragraph 49.