Document Generated: 2024-08-23

Status: Point in time view as at 01/04/2018.

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 46. (See end of Document for details)

#### SCHEDULE 23

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

46 In section 127 (assessment of penalties)—

- (a) in subsection (5), after "section ""122"" insert " or 122A ", and
- (b) in subsection (6), after "section 122" insert " or 122A".

## **Commencement Information**

I1 Sch. 23 para. 46 in force at 1.4.2018 by S.I. 2018/34, art. 3

# Status:

Point in time view as at 01/04/2018.

### Changes to legislation:

There are currently no known outstanding effects for the Land Transaction Tax and Antiavoidance of Devolved Taxes (Wales) Act 2017, Paragraph 46.