

SCHEDULE 23

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

- 47 In section 128 (time limit for assessment of penalties under Chapter 2)—
- (a) in subsection (1), omit the words “in respect of any amount”;
 - (b) in subsection (4), for “122(2)” substitute “122(3)”;
 - (c) in subsection (5), omit the words “the later of the following periods”.