
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 68. (See end of Document for details)

SCHEDULE 23

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

- 68 In section 190 (issue of notices by WRA)—
- (a) in subsection (1), for ““this Act, or of regulations made under it,”” substitute “ the Welsh Tax Acts, or of regulations made under them, ”;
 - (b) after subsection (1) insert—
 - “(1A) A notice must specify the day on which it is issued.
 - (1B) If the person to whom the notice is issued cannot reasonably ascertain the effect of the notice because of a mistake in it or omission from it (including a mistake or omission relating to the person's name), the notice is to be treated as not having been issued.”

Commencement Information

- II** Sch. 23 para. 68 in force at 25.1.2018 by S.I. 2018/34, art. 2(b)(v)

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 68.