

These notes refer to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (c.1) which received Royal Assent on 24 May 2017

LAND TRANSACTION TAX AND ANTI-AVOIDANCE OF DEVOLVED TAXES (WALES) ACT 2017

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 8 – Interpretation and Final Provisions

Schedule 18 - Charities relief

Partial relief: charity not a qualifying charity

397. [Paragraph 8\(1\)](#) provides the conditions under which a charity (“C”) which is not a qualifying charity is eligible for partial relief under paragraphs 6 and 7. These are where:
- C is acquiring land jointly as tenants in common with a non-charity;
 - C is not a qualifying charity;
 - the partial relief provisions would apply if C were a qualifying charity; and
 - C intends to hold the greater part of its share in the property for qualifying charitable purposes.
398. Where paragraph 7 (withdrawal of partial relief) applies, sub-paragraph (2) provides that a disqualifying event includes:
- any transfer by C of a major interest in the whole or any part of the subject-matter of the relevant transaction; and
 - any grant by C at a premium of a low-rental lease of the whole or any part of that subject-matter.
399. [Paragraph 7](#) is subject to modifications.