

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 22 - Miscellaneous reliefs

Visiting forces and international military headquarters reliefs

416. [Paragraph 3](#) sets out the situations in which land transactions involving visiting forces or international military headquarters may be relieved from LTT.
417. [Paragraph 3](#) provides relief from LTT where the land transaction involves:
- building or enlarging, barracks or camps for a visiting force;
 - facilitating the training of a visiting force; or
 - promoting the health or efficiency of a visiting force.
418. The above conditions apply to any designated international military headquarters as if it were a visiting force of a designated country; and the members of that force were the persons serving at or attached to the headquarters who are members of the armed forces of a designated country.