

*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**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 8 – Interpretation and Final Provisions**

#### *Schedule 22 - Miscellaneous reliefs*

#### **Trunk roads relief**

420. A land transaction where the Welsh Ministers are a party or where the Secretary of State is a party is relieved from LTT if it relates to a highway or proposed highway which is or will become a trunk road, and the Welsh Ministers or the Secretary of State would be required to pay LTT as an expense incurred under the Highways Act 1980. In this Part, the meanings of “highway”, “proposed highway” and “trunk road” are those provided in sections 328 and 329(1) of the Highways Act 1980.