

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 3 - Transactions exempt from charge

Power to add, remove or vary exemptions

169. [Paragraph 7](#) provides that regulations may amend this Schedule, so as to add to the list of exemptions, remove any exemption or modify any exemption.