
Status: Point in time view as at 18/10/2017. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Cross Heading: No relief where group relief, acquisition relief or reconstruction relief available on first transaction. (See end of Document for details)

VALID FROM 01/04/2018

SCHEDULE 10

ALTERNATIVE PROPERTY FINANCE RELIEFS

PART 3

CIRCUMSTANCES WHERE ARRANGEMENTS NOT RELIEVED

No relief where group relief, acquisition relief or reconstruction relief available on first transaction

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Paragraphs 2 and 3 do not apply to arrangements in relation to which group relief, acquisition relief or reconstruction relief is available on the first transaction (even if such a relief is subsequently withdrawn).

Status:

Point in time view as at 18/10/2017. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation:

There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Cross Heading: No relief where group relief, acquisition relief or reconstruction relief available on first transaction.