
Changes to legislation: There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Paragraph 4. (See end of Document for details)

SCHEDULE 17

RECONSTRUCTION AND ACQUISITION RELIEFS

PART 4

WITHDRAWAL OF RECONSTRUCTION OR ACQUISITION RELIEF

Interpretation

- 4 In this Part and in Part 5 of this Schedule, a transaction—
- (a) that is relieved from tax by virtue of reconstruction relief, or
 - (b) on which tax is chargeable in accordance with paragraph 3 (acquisition relief),
- is referred to as a “relieved transaction”.

Commencement Information

- II** Sch. 17 para. 4 in force at 1.4.2018 by S.I. 2018/34, art. 3

Changes to legislation:

There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Paragraph 4.