
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: Overview. (See end of Document for details)

SCHEDULE 17

RECONSTRUCTION AND ACQUISITION RELIEFS

PART 1

INTRODUCTORY

Overview

- 1 (1) This Schedule makes provision about reconstruction relief and acquisition relief.
- (2) This Schedule is arranged as follows—
 - (a) Part 2 describes the relief available for transactions entered into in pursuance of a scheme of reconstruction,
 - (b) Part 3 provides for the amount of tax chargeable where a land transaction is entered into in connection with a company acquiring the whole or part of the undertaking of another company,
 - (c) Part 4 makes provision about the withdrawal of reconstruction relief or acquisition relief, and
 - (d) Part 5 makes provision about recovery of unpaid tax from certain persons.

Commencement Information

II Sch. 17 para. 1 in force at 1.4.2018 by S.I. 2018/34, art. 3

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