

SCHEDULE 21

COMPULSORY PURCHASE RELIEF AND PLANNING OBLIGATIONS RELIEF

Relief for compulsory purchase facilitating development

- 1 (1) A compulsory purchase facilitating development is relieved from tax.
- (2) In this paragraph—
 - “compulsory purchase facilitating development” (“*pryniant gorfodol sy’n hwyluso datblygiad*”) means a land transaction under which the buyer acquires a chargeable interest pursuant to a compulsory purchase order made by the buyer for the purpose of facilitating development by another person;
 - “development” (“*datblygiad*”) has the meaning given by the [Town and Country Planning Act 1990 \(c. 8\)](#) (see section 55 of that Act).
- (3) For the purposes of sub-paragraph (2), it does not matter how the acquisition is effected (so that the provision applies where the acquisition is effected by agreement).