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**Status:** This version of this cross heading contains provisions that are prospective.  
**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: Visiting forces and international military headquarters reliefs. (See end of Document for details)

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PROSPECTIVE

## SCHEDULE 22

### MISCELLANEOUS RELIEFS

#### *Visiting forces and international military headquarters reliefs*

- 3 A land transaction entered into with a view to—
- (a) building or enlarging barracks or camps for a visiting force,
  - (b) facilitating the training of a visiting force, or
  - (c) promoting the health or efficiency of a visiting force,
- is relieved from tax.
- 4 (1) Paragraph 3 has effect in relation to a designated international military headquarters as if—
- (a) the headquarters were a visiting force of a designated country, and
  - (b) the members of that force consisted of such of the persons serving at or attached to the headquarters as are members of the armed forces of a designated country.
- (2) In this paragraph, “designated” means designated for the purpose in question by or under any Order in Council made to give effect to an international agreement.
- 5 In paragraphs 3 and 4, “visiting force” means any body, contingent or detachment of a country's forces which is for the time being or is to be present in the United Kingdom on the invitation of Her Majesty's Government in the United Kingdom.

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**Changes to legislation:**

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