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**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 3. (See end of Document for details)

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## 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.

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#### **Commencement Information**

**II** Sch. 22 para. 3 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 3.