

Changes to legislation: There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, SCHEDULE 3. (See end of Document for details)

SCHEDULE 3 **E+W**

(as introduced by section 17)

TRANSACTIONS EXEMPT FROM CHARGE

No chargeable consideration

- 1 A land transaction is exempt from charge if there is no chargeable consideration for the transaction (but see section 22 (deemed market value)).

Commencement Information

- 11** Sch. 3 para. 1 in force at 1.4.2018 by S.I. 2018/34, art. 3

Acquisitions by the Crown

- 2 A land transaction under which the buyer is any of the following is exempt from charge —
- (a) the Welsh Ministers, the First Minister, the Counsel General to the Welsh Government;
 - (b) a Minister of the Crown;
 - (c) the Scottish Ministers;
 - (d) a Northern Ireland department;
 - (e) the National Assembly for Wales Commission;
 - (f) the Corporate Officer of the House of Lords;
 - (g) the Corporate Officer of the House of Commons;
 - (h) the Scottish Parliamentary Corporate Body;
 - (i) the Northern Ireland Assembly Commission.

Commencement Information

- 12** Sch. 3 para. 2 in force at 1.4.2018 by S.I. 2018/34, art. 3

Transactions in connection with divorce etc.

- 3 A transaction between one party to a marriage and the other (whether or not the marriage is subsisting at the time of the transaction) is exempt from charge if it is effected —
- (a) in pursuance of an order of a court made on granting in respect of the parties [^{F1}an order or decree for the dissolution or annulment of the marriage or their] judicial separation;
 - (b) in pursuance of an order of a court made in connection with the dissolution or annulment of the marriage, or the parties' judicial separation, at any time after the granting of [^{F2}such an order or] decree as mentioned in paragraph (a);
 - (c) in pursuance of—
 - (i) an order of a court made at any time under section 22A, 23A or 24A of the Matrimonial Causes Act 1973 (c. 18), or

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- (ii) an incidental order of a court made under section 8(2) of the Family Law (Scotland) Act 1985 (c. 37) by virtue of section 14(1) of that Act;
- (d) at any time in pursuance of an agreement of the parties made in contemplation or otherwise in connection with the dissolution or annulment of the marriage, their judicial separation or the making of a separation order in respect of them.

Textual Amendments

- F1** Words in Sch. 3 para. 3(a) substituted (6.4.2022) by [Divorce, Dissolution and Separation Act 2020 \(c. 11\)](#), s. 8(1)(8), **Sch. para. 59(2)(a)**; S.I. 2022/283, reg. 2
- F2** Words in Sch. 3 para. 3(b) substituted (6.4.2022) by [Divorce, Dissolution and Separation Act 2020 \(c. 11\)](#), s. 8(1)(8), **Sch. para. 59(3)(a)**; S.I. 2022/283, reg. 2

Commencement Information

- I3** Sch. 3 para. 3 in force at 1.4.2018 by [S.I. 2018/34](#), **art. 3**

Transactions in connection with dissolution of civil partnership etc.

- 4 A transaction between one party to a civil partnership and the other (whether or not the civil partnership is subsisting at the time of the transaction) is exempt from charge if it is effected—
- (a) in pursuance of an order of a court made on granting in respect of the parties an order or decree for the dissolution or annulment of the civil partnership or their judicial separation;
 - (b) in pursuance of an order of a court made in connection with the dissolution or annulment of the civil partnership, or the parties' judicial separation, at any time after the granting of such an order or decree as mentioned in paragraph (a);
 - (c) in pursuance of—
 - (i) an order of a court made at any time under any provision of Schedule 5 to the Civil Partnership Act 2004 (c. 33) that corresponds to section 22A, 23A or 24A of the Matrimonial Causes Act 1973 (c. 18), or
 - (ii) an incidental order of a court made under any provision of the Civil Partnership Act 2004 (c. 33) that corresponds to section 8(2) of the Family Law (Scotland) Act 1985 (c. 37) by virtue of section 14(1) of that Act of 1985;
 - (d) at any time in pursuance of an agreement of the parties made in contemplation of or otherwise in connection with the dissolution or annulment of the civil partnership, their judicial separation or the making of a separation order in respect of them.

Commencement Information

- I4** Sch. 3 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, SCHEDULE 3. (See end of Document for details)

Assents and appropriations by personal representatives

- 5 (1) The acquisition of property by a person in or towards satisfaction of the person's entitlement under or in relation to the will of a deceased person, or on the intestacy of a deceased person, is exempt from charge.
- (2) Sub-paragraph (1) does not apply if the person acquiring the property gives any consideration for it, other than the assumption of secured debt.
- (3) Where sub-paragraph (1) does not apply because of sub-paragraph (2), the chargeable consideration for the transaction is determined in accordance with paragraph 9(1) of Schedule 4.
- (4) In this paragraph—
- “debt” (“*dyled*”) means an obligation, whether certain or contingent, to pay a sum of money either immediately or at a future date, and
- “secured debt” (“*dyled sicredig*”) means debt that, immediately after the death of the deceased person, is secured on the property.

Commencement Information

I5 Sch. 3 para. 5 in force at 1.4.2018 by S.I. 2018/34, art. 3

Variation of testamentary dispositions etc.

- 6 (1) A transaction following a person's death that varies a disposition (whether effected by will, under the law relating to intestacy or otherwise) of property of which the deceased was competent to dispose is exempt from charge if the following conditions are met.
- (2) The conditions are—
- (a) that the transaction is carried out within the period of two years after a person's death, and
- (b) that no consideration in money or money's worth other than the making of a variation of another such disposition is given for it.
- (3) Where the condition in sub-paragraph (2)(b) is not met, the chargeable consideration for the transaction is determined in accordance with paragraph 9(3) of Schedule 4.
- (4) This paragraph applies whether or not the administration of the estate is complete or the property has been distributed in accordance with the original dispositions.

Commencement Information

I6 Sch. 3 para. 6 in force at 1.4.2018 by S.I. 2018/34, art. 3

Power to add, remove or vary exemptions

- 7 The Welsh Ministers may by regulations amend this Schedule so as to—
- (a) provide for any other description of land transaction to be exempt from charge;
- (b) provide that a description of land transaction is no longer exempt from charge;

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(c) vary a description of land transaction that is exempt from charge.

Commencement Information

I7 Sch. 3 para. 7 in force at 1.4.2018 by S.I. 2018/34, art. 3

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