
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: Acquisition by trustees of settlement. (See end of Document for details)

SCHEDULE 8

TRUSTS

Acquisition by trustees of settlement

- 4 Where persons acquire a chargeable interest or an interest in a partnership as trustees of a settlement, they are to be treated for the purposes of this Act, as it applies in relation to that acquisition, as buyers of the whole of the interest acquired (including the beneficial interest).

Commencement Information

- II** Sch. 8 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, Cross Heading: Acquisition by trustees of settlement.