



# Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017

2017 anaw 1

## PART 5

### APPLICATION OF ACT AND TCMA TO CERTAIN PERSONS AND BODIES

#### **42      Trusts**

- (1) Schedule 8 makes provision about the application of this Act and TCMA in relation to trusts.
- (2) The Welsh Ministers may by regulations amend Schedule 8.