



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

2017 anaw 1

PART 8

INTERPRETATION AND FINAL PROVISIONS

Final provisions

80 Crown application

- (1) This Act binds the Crown.
- (2) But see paragraph 2 of Schedule 3 (which exempts land transactions from charge where the buyer is a specified Crown body).
- (3) And nothing in Chapter 2 of Part 6 (liability for and payment of tax) affects the operation of sections 8 and 9 of the Crown Private Estates Act 1862 (c. 37).
- (4) Subsection (1) does not make the Crown liable to prosecution for an offence.

Changes to legislation:

There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Section 80.