
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 6. (See end of Document for details)

SCHEDULE 22

MISCELLANEOUS RELIEFS

Relief for property accepted in satisfaction of tax

- 6 A land transaction—
- (a) which is entered into under section 9 of the National Heritage Act 1980 (c. 17) (disposal of property accepted by the Commissioners for Revenue and Customs in satisfaction of inheritance tax) and by which property is transferred to a person mentioned in subsection (2) of that section, or
 - (b) which is entered into under subsection (4) of that section,
is relieved from tax.

Commencement Information

- II** [Sch. 22 para. 6](#) 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 6.