

Status: Point in time view as at 15/03/2018.

Changes to legislation: There are currently no known outstanding effects for the Wales Act 2014, Paragraph 9A. (See end of Document for details)

SCHEDULES

SCHEDULE 2

WELSH TAX ON LAND TRANSACTIONS: CONSEQUENTIAL AMENDMENTS

Finance Act 2003

[^{F1}9A (1) Paragraph 6 of Schedule 6ZA (relief for first-time buyers: definition of “first-time buyer”) is amended as follows.

(2) In sub-paragraph (1)(b)—

(a) after “acquired” insert

(i),
and

(b) at the end insert

(ii) an interest of a kind mentioned in section 117(2) in a dwelling situated in Wales,”.

(3) In sub-paragraph (2) after “lease” insert “or, in the case of a dwelling situated in Wales, a term of years absolute”.]

Textual Amendments

F1 Sch. 2 para. 9A inserted (15.3.2018) by Finance Act 2018 (c. 3), s. 41(7)

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