

These notes refer to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (c.1) which received Royal Assent on 24 May 2017

LAND TRANSACTION TAX AND ANTI-AVOIDANCE OF DEVOLVED TAXES (WALES) ACT 2017

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 8 – Interpretation and Final Provisions

Schedule 20 – Relief for acquisitions by public bodies and health bodies

Relief for acquisitions by certain health service bodies

409. [Paragraph 2](#) of this Schedule provides relief from LTT where the buyer is a specific health authority defined as follows:
- a Local Health Board established under section 11 of the National Health Service (Wales) Act 2006;
 - a Special Health Authority established under section 22 of the National Health Service (Wales) Act 2006; and
 - a National Health Service Trust established under section 18 of the National Health Service (Wales) Act 2006.
410. The Welsh Ministers may through regulations add to the list of health bodies entitled to claim this relief.