

*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**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 8 – Interpretation and Final Provisions**

#### ***Schedule 21 – Compulsory purchase relief and planning obligations relief***

#### **Relief for compulsory purchase facilitating development**

411. [Paragraph 1](#) of this Schedule provides relief from LTT where land is purchased following the making of a compulsory purchase order for the purposes of facilitating development by another party. For example, this relief might be claimed where a local authority makes a compulsory purchase order (whether by agreement or not) to acquire land or property for development by a separate developer. As this situation comprises two land transactions, two amounts of LTT would be due. However, as long as the local authority is not responsible for the development, it is able to claim relief from LTT when it acquires the chargeable interest under the first transaction.