

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 22 - Miscellaneous reliefs

Relief for bodies established for national purposes

421. [Paragraph 8](#) provides that a land transaction is relieved from LTT where the buyer is any of the following:

- the Trustees of the British Museum;
- the Trustees of the National Heritage Memorial Fund; or
- the Trustees of the Natural History Museum.