

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 3 - Transactions exempt from charge

Acquisitions by the Crown

166. [Paragraph 2](#) lists those Crown bodies that are exempt from charge under LTT, they include; the Welsh Ministers, Ministers of the Crown and other central and devolved government bodies.