

*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 3 - Transactions exempt from charge*

#### **Transactions in connection with divorce or the dissolution of civil partnership etc.**

167. Paragraphs 3 and 4 respectively provide that transactions effected in pursuance of divorce proceedings, proceedings for dissolution of a civil partnership, or in other similar proceedings or in connection with such proceedings are exempt from charge.