

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

Assents and appropriations by personal representatives and variation of testamentary dispositions etc.

168. Paragraphs 5 and 6 exempt from LTT a transaction if it is effected in accordance with any entitlement under or in relation to a will, or the variation of testamentary dispositions, but subject to the additional conditions listed.