
Changes to legislation: There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Paragraph 5. (See end of Document for details)

SCHEDULE 10

ALTERNATIVE PROPERTY FINANCE RELIEFS

PART 3

CIRCUMSTANCES WHERE ARRANGEMENTS NOT RELIEVED

No relief where group relief, acquisition relief or reconstruction relief available on first transaction

- 5 Paragraphs 2 and 3 do not apply to arrangements in relation to which group relief, acquisition relief or reconstruction relief is available on the first transaction (even if such a relief is subsequently withdrawn).

Commencement Information

- II** Sch. 10 para. 5 in force at 1.4.2018 by S.I. 2018/34, art. 3

Changes to legislation:

There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Paragraph 5.