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

SCHEDULE 10

ALTERNATIVE PROPERTY FINANCE RELIEFS

PART 5

INTERPRETATION

Meaning of ""arrangements""

In this Schedule, ""arrangements" includes any agreement, understanding, scheme, transaction or series of any of those things (whether or not legally enforceable).

Commencement Information

II Sch. 10 para. 9 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, Cross Heading: Meaning of ""arrangements"".