
Changes to legislation: There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, PART 1. (See end of Document for details)

SCHEDULE 16

GROUP RELIEF

PART 1

INTRODUCTORY

Overview

- 1 (1) This Schedule makes provision about the relief available for certain transactions where the seller and the buyer are companies that are members of the same group.
- (2) This Schedule is arranged as follows—
- (a) Part 2 describes the relief available and makes provision about the interpretation of this Schedule,
 - (b) Part 3 restricts the availability of the relief,
 - (c) Part 4 makes provision about the withdrawal of the relief, and
 - (d) Part 5 makes provision about recovery of unpaid tax from certain persons.

Commencement Information

11 Sch. 16 para. 1 in force at 1.4.2018 by S.I. 2018/34, art. 3

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