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**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 “charity”. (See end of Document for details)

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## SCHEDULE 18

### CHARITIES RELIEF

#### *f<sup>F1</sup>* Meaning of “charity”

##### **Textual Amendments**

- F1** Sch. 18 paras. 2A-2D and cross-headings inserted (31.12.2020) by [The Welsh Tax Acts \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/833\)](#), regs. 1(2), **3(4)** (with reg. 3(5)); 2020 c. 1, Sch. 5 para. 1(1)

- 2A. For the purpose of this Schedule, “charity” means a body of persons or trust that—
- (a) is established for charitable purposes only,
  - (b) meets the jurisdiction condition (see paragraph 2B),
  - (c) meets the registration condition (see paragraph 2C), and
  - (d) meets the management condition (see paragraph 2D).]

**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 “charity”.