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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, Paragraph 2D. (See end of Document for details)

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## SCHEDULE 18

### CHARITIES RELIEF

#### *<sup>F1</sup>Meaning of “charity”: management condition*

##### **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)

- 2D. (1) A body of persons or trust meets the management condition if its managers are fit and proper persons to be managers of the body or trust.
- (2) In this paragraph “managers”, in relation to a body of persons or trust, means the persons having the general control and management of the administration of the body or trust.
- (3) Sub-paragraph (4) applies in relation to any period throughout which the management condition is not met.
- (4) The management condition is treated as met if WRA consider that—
- (a) the failure to meet the condition has not prejudiced the charitable purposes of the body or trust, or
  - (b) it is just and reasonable in all the circumstances for the condition to be treated as met throughout the period.]

**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 2D.