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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: Lighthouses reliefs. (See end of Document for details)

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## SCHEDULE 22

### MISCELLANEOUS RELIEFS

#### *Lighthouses reliefs*

- 1 A land transaction entered into by or under the direction of the Secretary of State for the purposes of carrying into effect Part 8 of the Merchant Shipping Act 1995 (c. 21) (lighthouses) is relieved from tax.

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**Commencement Information**

- I1** Sch. 22 para. 1 in force at 1.4.2018 by S.I. 2018/34, art. 3

- 2 (1) A land transaction entered into by or under the direction of the Trinity House for the purpose of carrying out the services referred to in section 221(1) of the Merchant Shipping Act 1995 (c. 21) is relieved from tax.
- (2) In this paragraph, “the Trinity House” has the meaning given by section 223 of the Merchant Shipping Act 1995 (c. 21).

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**Commencement Information**

- I2** Sch. 22 para. 2 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: Lighthouses reliefs.