

Changes to legislation: Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, SCHEDULE 22 is up to date with all changes known to be in force on or before 25 August 2020. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULE 22

(as introduced by section 30(1))

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.

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).

Commencement Information

I2 Sch. 22 para. 2 in force at 1.4.2018 by S.I. 2018/34, art. 3

Visiting forces and international military headquarters reliefs

- 3 A land transaction entered into with a view to—
- (a) building or enlarging barracks or camps for a visiting force,
 - (b) facilitating the training of a visiting force, or
 - (c) promoting the health or efficiency of a visiting force,
- is relieved from tax.

Commencement Information

I3 Sch. 22 para. 3 in force at 1.4.2018 by S.I. 2018/34, art. 3

- 4 (1) Paragraph 3 has effect in relation to a designated international military headquarters as if—
- (a) the headquarters were a visiting force of a designated country, and
 - (b) the members of that force consisted of such of the persons serving at or attached to the headquarters as are members of the armed forces of a designated country.
- (2) In this paragraph, “designated” means designated for the purpose in question by or under any Order in Council made to give effect to an international agreement.

Commencement Information

I4 Sch. 22 para. 4 in force at 1.4.2018 by S.I. 2018/34, art. 3

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- 5 In paragraphs 3 and 4, “visiting force” means any body, contingent or detachment of a country's forces which is for the time being or is to be present in the United Kingdom on the invitation of Her Majesty's Government in the United Kingdom.

Commencement Information

I5 Sch. 22 para. 5 in force at 1.4.2018 by S.I. 2018/34, art. 3

Relief for property accepted in satisfaction of tax

- 6 A land transaction—
- (a) which is entered into under section 9 of the National Heritage Act 1980 (c. 17) (disposal of property accepted by the Commissioners for Revenue and Customs in satisfaction of inheritance tax) and by which property is transferred to a person mentioned in subsection (2) of that section, or
 - (b) which is entered into under subsection (4) of that section,
- is relieved from tax.

Commencement Information

I6 Sch. 22 para. 6 in force at 1.4.2018 by S.I. 2018/34, art. 3

Trunk roads relief

- 7 (1) A land transaction to which the Welsh Ministers are a party, or to which the Secretary of State is a party, is relieved from tax if—
- (a) it relates to a highway or proposed highway which is, or is to become, a trunk road, and
 - (b) but for this paragraph tax would be payable in respect of the transaction as an expense incurred by the Welsh Ministers or the Secretary of State under the Highways Act 1980 (c. 66).
- (2) In this paragraph—
- “highway” (“*priffordd*”) has the meaning given by section 328 of the Highways Act 1980 (c. 66);
- “proposed highway” (“*priffordd arfaethedig*”) has the meaning given by section 329(1) of that Act;
- “trunk road” (“*cefnffordd*”) has the meaning given by section 329(1) of that Act.

Commencement Information

I7 Sch. 22 para. 7 in force at 1.4.2018 by S.I. 2018/34, art. 3

Relief for acquisitions by bodies established for national purposes

- 8 A land transaction is relieved from tax if the buyer is any of the following—
- (a) the Trustees of the British Museum;
 - (b) the Trustees of the National Heritage Memorial Fund;

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- (c) the Trustees of the Natural History Museum.

Commencement Information

18 Sch. 22 para. 8 in force at 1.4.2018 by S.I. 2018/34, art. 3

Relief for acquisitions in consequence of reorganisation of parliamentary constituencies

- 9 (1) A land transaction is relieved from tax where an Order in Council is made under the Parliamentary Constituencies Act 1986 (c. 56) (orders specifying new parliamentary constituencies) and where—
- (a) the seller is an existing local constituency association, and
 - (b) the buyer is—
 - (i) a new association that is a successor to the existing association, or
 - (ii) a related body to the existing association that as soon as practicable transfers the interest or right to a new association that is a successor to the existing association.
- (2) Where sub-paragraph (1)(b)(ii) applies, the land transaction giving effect to the transfer mentioned in that sub-paragraph is also relieved.
- (3) In this paragraph—
- “existing local constituency association” (“*cymdeithas etholaeth leol sy'n bodoli eisoes*”) means a local constituency association whose area was the same, or substantially the same, as the area of a former parliamentary constituency or two or more such constituencies immediately before the relevant date;
 - “former parliamentary constituency” (“*etholaeth seneddol flaenorol*”) means an area that, for the purposes of parliamentary elections, was a constituency immediately before the relevant date but is no longer such a constituency after that date;
 - “local constituency association” (“*cymdeithas etholaeth leol*”) means an unincorporated association (whether described as an association, a branch or otherwise) whose primary purpose is to further the aims of a political party in an area that is or was the same or substantially the same as the area of a parliamentary constituency or two or more parliamentary constituencies;
 - “new association” (“*cymdeithas newydd*”) means a local constituency association whose area is the same, or substantially the same, as that of a new parliamentary constituency or two or more such constituencies immediately after the relevant date;
 - “new parliamentary constituency” (“*etholaeth seneddol newydd*”) means an area that, for the purposes of parliamentary elections, is such a constituency after the relevant date but was not such a constituency immediately before that date;
 - “related body” (“*corff perthynol*”), in relation to a local constituency association, means a body (whether corporate or unincorporated) that is an organ of the political party concerned;
 - “relevant date” (“*dyddiad perthnasol*”) means the date which the Order mentioned in sub-paragraph (1) comes into operation (see section 4(6) of the Parliamentary Constituencies Act 1986 (c. 56)).

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- (4) For the purposes of this paragraph, a new association is a successor to an existing association if any part of the existing association's area is comprised in the new association's area.

Commencement Information

I9 Sch. 22 para. 9 in force at 1.4.2018 by S.I. 2018/34, art. 3

Building societies relief

- 10 (1) A land transaction is relieved from tax if it is effected by or in consequence of—
- (a) an amalgamation of two or more building societies under section 93 of the Building Societies Act 1986 (c. 53) (amalgamation), or
 - (b) a transfer of engagements between building societies under section 94 of that Act (transfer of engagements).
- (2) In this paragraph, “building society” has the meaning given by section 119(1) of the Building Societies Act 1986 (c. 53).

Commencement Information

I10 Sch. 22 para. 10 in force at 1.4.2018 by S.I. 2018/34, art. 3

Friendly societies relief

- 11 (1) A land transaction is relieved from tax if it is effected by or in consequence of—
- (a) an amalgamation of two or more registered societies under section 82 of the Friendly Societies Act 1974 (c. 46) (the “1974 Act”) (amalgamation and transfer of engagements),
 - (b) a transfer of engagements under that section,
 - (c) an amalgamation of two or more friendly societies under section 85 of the Friendly Societies Act 1992 (c. 40) (the “1992 Act”) (amalgamation of friendly societies),
 - (d) a transfer of the engagements of a friendly society under section 86 of the 1992 Act (transfer of engagements by or to friendly society), or
 - (e) a transfer of the engagements of a friendly society pursuant to a direction given by the appropriate authority under section 90 of the 1992 Act (power of appropriate authority to effect transfer of engagement).
- (2) In this paragraph—
- “appropriate authority” (“*awdurdod priodol*”) has the meaning given by section 119 of the 1992 Act;
- “friendly society” (“*cymdeithas gyfeillgar*”) has the meaning given by section 116 of the 1992 Act;
- “registered” (“*cofrestredig*”) in relation to a society, has the meaning given by section 111 of the 1974 Act.

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I11 Sch. 22 para. 11 in force at 1.4.2018 by S.I. 2018/34, art. 3

Co-operative and community benefit society and credit union relief

- 12 (1) A land transaction is relieved from tax if it is effected by or in consequence of—
- (a) a transfer by a registered society of its engagements to another registered society in accordance with section 110 of the Co-operative and Community Benefit Societies Act 2014 (c. 14) (the “2014 Act”) (transfer of engagements between societies),
 - (b) a conversion of a registered society into a company in accordance with section 112 of the 2014 Act (conversion of society into a company, amalgamation with a company etc.),
 - (c) an amalgamation of a registered society with a company in accordance with that section, or
 - (d) a transfer by a registered society of the whole of its engagements to a company in accordance with that section.
- (2) In sub-paragraph (1), “registered society” means a registered society within the meaning given by section 1(1) of the 2014 Act, but in paragraphs (b) to (d) of that sub-paragraph it does not include a society registered as a credit union under that Act by virtue of section 1 of the Credit Unions Act 1979 (c. 34) (the “1979 Act”).
- (3) In so far as it applies to a credit union, sub-paragraph (1)(a) has effect as if the reference to section 110 of the 2014 Act were a reference to that section as it has effect subject to section 21 of the 1979 Act (additional provisions relating to amalgamations and transfers of engagements).

Commencement Information

I12 Sch. 22 para. 12 in force at 1.4.2018 by S.I. 2018/34, art. 3

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 18 para. 1(aa) inserted by [S.I. 2019/833 reg. 3\(2\)](#)
- Sch. 18 para. 2A-2D inserted by [S.I. 2019/833 reg. 3\(4\)](#)