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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 1. (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**

- II** Sch. 22 para. 1 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, Paragraph 1.