

SCHEDULE 22

MISCELLANEOUS RELIEFS

Lighthouses reliefs

- 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 \(c. 21\)](#).