
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 7. (See end of Document for details)

SCHEDULE 22

MISCELLANEOUS RELIEFS

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

II Sch. 22 para. 7 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 7.