

## 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.