

**Changes to legislation:** There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Cross Heading: Acquisitions by the Crown. (See end of Document for details)

## SCHEDULE 3

### TRANSACTIONS EXEMPT FROM CHARGE

#### *Acquisitions by the Crown*

- 2 A land transaction under which the buyer is any of the following is exempt from charge —
- (a) the Welsh Ministers, the First Minister, the Counsel General to the Welsh Government;
  - (b) a Minister of the Crown;
  - (c) the Scottish Ministers;
  - (d) a Northern Ireland department;
  - (e) the National Assembly for Wales Commission;
  - (f) the Corporate Officer of the House of Lords;
  - (g) the Corporate Officer of the House of Commons;
  - (h) the Scottish Parliamentary Corporate Body;
  - (i) the Northern Ireland Assembly Commission.

#### **Commencement Information**

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

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