
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: The relief. (See end of Document for details)

SCHEDULE 9

SALE AND LEASEBACK RELIEF

The relief

- 1 The leaseback element of a sale and leaseback arrangement is relieved from tax if the qualifying conditions are met.

Commencement Information

- II** Sch. 9 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, Cross Heading: The relief.