
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 9. (See end of Document for details)

SCHEDULE 18

CHARITIES RELIEF

Application of this Schedule to certain trusts

- 9 (1) This Schedule applies to the following trusts as it applies to a charity but subject to the modifications in sub-paragraph (2)—
- (a) a trust of which all the beneficiaries are charities, or
 - (b) a unit trust scheme in which all the unit holders are charities.
- (2) The modifications to this Schedule are—
- (a) the references in paragraph 2(2) to the charitable purposes of C are to have effect as if they were references to those of the beneficiaries or unit holders, or any of them;
 - (b) the references to C in paragraph 2(4), are to have effect as if they were references to any of the beneficiaries or unit holders;
 - (c) the references in paragraphs 5(2)(b) and 8(2)(b) to the charitable purposes of C are to have effect as if they were references to those of the beneficiaries or unit holders, or any of them.

Commencement Information

II Sch. 18 para. 9 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 9.