

**Changes to legislation:** There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, SCHEDULE 21. (See end of Document for details)

## SCHEDULE 21

(as introduced by section 30(1))

### COMPULSORY PURCHASE RELIEF AND PLANNING OBLIGATIONS RELIEF

#### *Relief for compulsory purchase facilitating development*

- 1 (1) A compulsory purchase facilitating development is relieved from tax.
- (2) In this paragraph—
- “compulsory purchase facilitating development” (“*pryniant gorfodol sy'n hwyluso datblygiad*”) means a land transaction under which the buyer acquires a chargeable interest pursuant to a compulsory purchase order made by the buyer for the purpose of facilitating development by another person;
- “development” (“*datblygiad*”) has the meaning given by the Town and Country Planning Act 1990 (c. 8) (see section 55 of that Act).
- (3) For the purposes of sub-paragraph (2), it does not matter how the acquisition is effected (so that the provision applies where the acquisition is effected by agreement).

#### Commencement Information

- II Sch. 21 para. 1 in force at 1.4.2018 by S.I. 2018/34, art. 3

#### *Relief for compliance with planning obligations*

- 2 (1) A land transaction that is entered into in order to comply with a planning obligation or a modification of a planning obligation is relieved from tax if—
- (a) the planning obligation or modification is enforceable against the seller,
  - (b) the buyer is a public body, and
  - (c) the effective date of the transaction falls within the period of 5 years beginning with the date on which the planning obligation was entered into or modified.
- (2) In this paragraph—
- “modification” (“*addasiad*”) of a planning obligation means modification as mentioned in section 106A(1) (modification and discharge of planning obligations) of the Town and Country Planning Act 1990 (c. 8);
- “planning obligation” (“*rhwymedigaeth gynllunio*”) means a planning obligation within the meaning of section 106 of that Act that is entered into in accordance with subsection (9) of that section (matters relating to the form and execution of the instrument effecting the planning obligation).
- (3) The following are public bodies for the purposes of this paragraph—
- (a) a county or county borough council constituted under section 21 of the Local Government Act 1972 (c. 70);
  - (b) a Special Health Authority established under section 22 of the National Health Service (Wales) Act 2006 (c. 42);
  - (c) a Local Health Board established under section 11 of that Act;
  - (d) a National Health Service Trust established under section 18 of that Act;

**Changes to legislation:** *There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, SCHEDULE 21. (See end of Document for details)*

---

- (e) a person specified for the purposes of this paragraph by the Welsh Ministers by regulations.

---

**Commencement Information**

**I2** [Sch. 21 para. 2](#) 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, SCHEDULE 21.