
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: Condition 6. (See end of Document for details)

SCHEDULE 11

RELIEF FOR ALTERNATIVE FINANCE INVESTMENT BONDS

PART 3

CONDITIONS FOR OPERATION OF RELIEFS ETC.

Condition 6

- 11 Condition 6 is that B holds the interest in the land as a bond asset until the termination of the bond.

Commencement Information

- 11** Sch. 11 para. 11 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: Condition 6.