
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: Discharge of charge when conditions for relief met. (See end of Document for details)

SCHEDULE 11

RELIEF FOR ALTERNATIVE FINANCE INVESTMENT BONDS

PART 4

RELIEF FOR CERTAIN TRANSACTIONS

Discharge of charge when conditions for relief met

- 16 If, after the effective date of the second transaction, B provides WRA with the prescribed evidence that each of conditions 1 to 3 and 5 to 7 has been met, the land ceases to be subject to the charge registered in pursuance of condition 4.

Commencement Information

- I1** Sch. 11 para. 16 in force at 18.10.2017 for specified purposes by S.I. 2017/953, art. 2(e)(iii)
I2 Sch. 11 para. 16 in force at 1.4.2018 in so far as not already in force 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: Discharge of charge when conditions for relief met.