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**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)

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## SCHEDULE 18

### CHARITIES RELIEF

#### *The relief*

- 3 (1) A land transaction is relieved from tax where the buyer is a qualifying charity.
- (2) But see paragraph 4 (withdrawal of relief).

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#### **Commencement Information**

**11** Sch. 18 para. 3 in force at 1.4.2018 by [S.I. 2018/34](#), **art. 3**

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