
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 3. (See end of Document for details)

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).

Commencement Information

II Sch. 18 para. 3 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 3.