
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 2. (See end of Document for details)

SCHEDULE 20

RELIEF FOR ACQUISITIONS BY PUBLIC BODIES AND HEALTH BODIES

Relief for acquisitions by certain health service bodies

- 2 A land transaction is relieved from tax if the buyer is any of the following—
- (a) a Local Health Board established under section 11 of the National Health Service (Wales) Act 2006 (c. 42);
 - (b) a Special Health Authority established established under section 22 of that Act;
 - (c) a National Health Service Trust established under section 18 of that Act;
 - (d) a person specified for the purposes of this paragraph by the Welsh Ministers by regulations.

Commencement Information

II Sch. 20 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, Paragraph 2.