
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: Overview. (See end of Document for details)

SCHEDULE 8

TRUSTS

Overview

- 1 (1) This Schedule makes provision about the application of this Act and TCMA in relation to trusts.
- (2) This Schedule is arranged as follows—
- (a) paragraph 2 defines key terms;
 - (b) paragraph 3 makes provision about transactions involving bare trusts;
 - (c) paragraphs 4 to 10 make provision about transactions involving settlements and the responsibilities of trustees of a settlement;
 - (d) paragraph 11 makes provision about the treatment of the interests of beneficiaries under certain trusts.

Commencement Information

11 Sch. 8 para. 1 in force at 1.4.2018 by S.I. 2018/34, art. 3

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