

Status: Point in time view as at 01/04/2018.

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: Building societies relief. (See end of Document for details)

SCHEDULE 22

MISCELLANEOUS RELIEFS

Building societies relief

- 10 (1) A land transaction is relieved from tax if it is effected by or in consequence of—
- (a) an amalgamation of two or more building societies under section 93 of the Building Societies Act 1986 (c. 53) (amalgamation), or
 - (b) a transfer of engagements between building societies under section 94 of that Act (transfer of engagements).
- (2) In this paragraph, “building society” has the meaning given by section 119(1) of the Building Societies Act 1986 (c. 53).

Commencement Information

II Sch. 22 para. 10 in force at 1.4.2018 by S.I. 2018/34, art. 3

Status:

Point in time view as at 01/04/2018.

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: Building societies relief.