
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 9. (See end of Document for details)

SCHEDULE 22

MISCELLANEOUS RELIEFS

Relief for acquisitions in consequence of reorganisation of parliamentary constituencies

- 9 (1) A land transaction is relieved from tax where an Order in Council is made under the Parliamentary Constituencies Act 1986 (c. 56) (orders specifying new parliamentary constituencies) and where—
- (a) the seller is an existing local constituency association, and
 - (b) the buyer is—
 - (i) a new association that is a successor to the existing association, or
 - (ii) a related body to the existing association that as soon as practicable transfers the interest or right to a new association that is a successor to the existing association.
- (2) Where sub-paragraph (1)(b)(ii) applies, the land transaction giving effect to the transfer mentioned in that sub-paragraph is also relieved.
- (3) In this paragraph—
- “existing local constituency association” (“*cymdeithas etholaeth leol sy'n bodoli eisoes*”) means a local constituency association whose area was the same, or substantially the same, as the area of a former parliamentary constituency or two or more such constituencies immediately before the relevant date;
 - “former parliamentary constituency” (“*etholaeth seneddol flaenorol*”) means an area that, for the purposes of parliamentary elections, was a constituency immediately before the relevant date but is no longer such a constituency after that date;
 - “local constituency association” (“*cymdeithas etholaeth leol*”) means an unincorporated association (whether described as an association, a branch or otherwise) whose primary purpose is to further the aims of a political party in an area that is or was the same or substantially the same as the area of a parliamentary constituency or two or more parliamentary constituencies;
 - “new association” (“*cymdeithas newydd*”) means a local constituency association whose area is the same, or substantially the same, as that of a new parliamentary constituency or two or more such constituencies immediately after the relevant date;
 - “new parliamentary constituency” (“*etholaeth seneddol newydd*”) means an area that, for the purposes of parliamentary elections, is such a constituency after the relevant date but was not such a constituency immediately before that date;
 - “related body” (“*corff perthynol*”), in relation to a local constituency association, means a body (whether corporate or unincorporated) that is an organ of the political party concerned;
 - “relevant date” (“*dyddiad perthnasol*”) means the date which the Order mentioned in sub-paragraph (1) comes into operation (see section 4(6) of the Parliamentary Constituencies Act 1986 (c. 56)).
- (4) For the purposes of this paragraph, a new association is a successor to an existing association if any part of the existing association's area is comprised in the new association's area.

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Commencement Information

II Sch. 22 para. 9 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 9.