
Changes to legislation: There are currently no known outstanding effects for the Wales Act 2014, Paragraph 7. (See end of Document for details)

SCHEDULES

SCHEDULE 2

WELSH TAX ON LAND TRANSACTIONS: CONSEQUENTIAL AMENDMENTS

Finance Act 2003

- 7 In section 108(1A) (linked transactions), for “the land to which it relates is in Scotland” substitute “—
- (a) the transaction relates to land in Scotland, or
 - (b) the transaction relates to land in Wales (whether by virtue of section 48A(2) or otherwise).”

Commencement Information

- II** Sch. 2 para. 7 has effect as specified by The Wales Act 2014, Sections 16 and 19 (Disapplication of UK Stamp Duty Land Tax and UK Landfill Tax) (Appointed Date) Order 2018 (S.I. 2018/214), **art. 2(a)**

Changes to legislation:

There are currently no known outstanding effects for the Wales Act 2014, Paragraph 7.