

These notes refer to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (c.1) which received Royal Assent on 24 May 2017

LAND TRANSACTION TAX AND ANTI-AVOIDANCE OF DEVOLVED TAXES (WALES) ACT 2017

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 8 – Interpretation and Final Provisions

Schedule 6 - Leases

Part 2 - Duration of lease and treatment of overlapping leases

Leases for a fixed term

231. [Paragraph 2](#) provides that the Act applies to a lease for a fixed term so that any clause in that lease which might mean it is terminated early is ignored.