

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 4 – Chargeable consideration

Carrying out of works

184. [Paragraph 11](#) provides that where the whole or part of the consideration consists of construction, improvement, repair or other works to enhance the value of the land, the value of the works counts as chargeable consideration. However, such works will not count as chargeable consideration if they are carried out after the effective date of the transaction, on the land acquired (or some other land held by the buyer or somebody connected with the buyer), and are not required to be carried out by the seller under the transaction. This is subject to paragraph 18 (arrangements involving public or educational bodies).