



Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017

2017 anaw 1

PART 4

LEASES

32 Leases

(1) In this Act, “lease” means—

- (a) an interest or right in or over land for a term of years (whether fixed or periodic), or
- (b) any other interest or right in or over land terminable by a period of notice or by notice at any time (other than a tenancy at will, being an exempt interest by virtue of section 5(1)(c)).

(2) Schedule 6 makes further provision about leases.

Commencement Information

- I1** S. 32(1) in force at 1.4.2018 by [S.I. 2018/34, art. 3](#)
- I2** S. 32(2) in force at 18.10.2017 for specified purposes by [S.I. 2017/953, art. 2\(f\)](#)
- I3** S. 32(2) in force at 1.4.2018 in so far as not already in force by [S.I. 2018/34, art. 3](#)

Changes to legislation:

Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, PART 4 is up to date with all changes known to be in force on or before 24 July 2019. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 18 para. 1(aa) inserted by [S.I. 2019/833 reg. 3\(2\)](#)
- Sch. 18 para. 2A-2D inserted by [S.I. 2019/833 reg. 3\(4\)](#)