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*Changes to legislation: There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Cross Heading: Certain buildings not yet constructed or adapted to count as a dwelling. (See end of Document for details)*

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## SCHEDULE 13

### RELIEF FOR ACQUISITIONS INVOLVING MULTIPLE DWELLINGS

*Certain buildings not yet constructed or adapted to count as a dwelling*

- 8 (1) For the purposes of this Schedule, the main subject-matter of a transaction is to be taken to consist of or include an interest in a dwelling if—
- (a) substantial performance of a contract constitutes the effective date of that transaction by virtue of a relevant deeming provision,
  - (b) the main subject-matter of the transaction consists of or includes an interest in a building, or a part of a building, that is to be constructed or adapted under the contract for use as a dwelling, and
  - (c) construction or adaptation of the building, or the part of a building, has not begun by the time the contract is substantially performed.
- (2) In sub-paragraph (1)—
- “contract” (“*contract*”) includes any agreement;
  - “relevant deeming provision” (“*darpariaeth dybio berthnasol*”) means any of—
    - (a) section 10 (contract and transfer),
    - (b) section 11 (contract providing transfer to third party),
    - (c) paragraph 8(1) to (5) of Schedule 2 (assignment of rights: transferor treated as making a separate acquisition), or
    - (d) paragraph 20 of Schedule 6 (agreement for lease);
  - “substantially performed” (“*cyflawni'n sylweddol*”) has the meaning given by section 14.
- (3) Subsections (4) to (7) of section 72 (meaning of residential property) apply for the purposes of this paragraph as they apply for the purposes of subsection (1)(a) of that section.

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#### Commencement Information

**II** Sch. 13 para. 8 in force at 1.4.2018 by S.I. 2018/34, art. 3

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