
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: The amount of tax chargeable. (See end of Document for details)

SCHEDULE 13

RELIEF FOR ACQUISITIONS INVOLVING MULTIPLE DWELLINGS

The amount of tax chargeable

- 5 (1) If relief under this Schedule is claimed for a relevant transaction, the amount of tax chargeable in respect of the transaction is the sum of—
- (a) the tax related to the consideration attributable to dwellings, and
 - (b) the tax related to the remaining consideration (if any).
- (2) If the whole or part of the chargeable consideration for a relevant transaction is rent, sub-paragraph (1) has effect subject to Part 5 of Schedule 6 (leases: calculation of tax chargeable).

Annotations:

Commencement Information

II Sch. 13 para. 5 in force at 1.4.2018 by S.I. 2018/34, art. 3

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