
Changes to legislation: Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Cross
Heading: The amount of tax chargeable is up to date with all changes known to be in force on or before 24 August
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. (See end of Document for details) View outstanding changes

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).

Commencement Information

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

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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\(4\)](#)