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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: Provision of services. (See end of Document for details)

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## SCHEDULE 4

### CHARGEABLE CONSIDERATION

#### *Provision of services*

- 12 (1) Where the whole or part of the consideration for a land transaction consists of the provision of services (other than the carrying out of works to which paragraph 11 applies), the value of that consideration is to be taken to be the amount that would have to be paid in the open market as at the effective date of the transaction to obtain those services.
- (2) That amount includes any value added tax that would be chargeable in respect of the provision of the services.
- (3) This paragraph is subject to paragraph 18 (arrangements involving public or educational bodies).

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#### **Commencement Information**

**11** Sch. 4 para. 12 in force at 1.4.2018 by S.I. 2018/34, art. 3

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