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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, Paragraph 4. (See end of Document for details)*

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## SCHEDULE 4

### CHARGEABLE CONSIDERATION

#### *Just and reasonable apportionment*

- 4 (1) For the purposes of this Act, consideration attributable—
- (a) to two or more land transactions,
  - (b) in part to a land transaction and in part to another matter, or
  - (c) in part to matters making it chargeable consideration and in part to other matters,
- is to be apportioned on a just and reasonable basis.
- (2) If the consideration is not so apportioned, this Act has effect as if it had been so apportioned.
- (3) For the purposes of this paragraph, any consideration given for what is in substance one bargain is to be treated as attributable to all the elements of the bargain, even though—
- (a) separate consideration is, or purports to be, given for different elements of the bargain, or
  - (b) there are, or purport to be, separate transactions in respect of different elements of the bargain.

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#### **Commencement Information**

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

**Changes to legislation:**

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