



Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017

2017 anaw 1

PART 4

LEASES

32 Leases

(1) In this Act, “lease” means—

- (a) an interest or right in or over land for a term of years (whether fixed or periodic), or
- (b) any other interest or right in or over land terminable by a period of notice or by notice at any time (other than a tenancy at will, being an exempt interest by virtue of section 5(1)(c)).

(2) Schedule 6 makes further provision about leases.

Commencement Information

- I1** S. 32(1) in force at 1.4.2018 by [S.I. 2018/34, art. 3](#)
- I2** S. 32(2) in force at 18.10.2017 for specified purposes by [S.I. 2017/953, art. 2\(f\)](#)
- I3** S. 32(2) in force at 1.4.2018 in so far as not already in force by [S.I. 2018/34, art. 3](#)

Changes to legislation:

Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Section 32 is up to date with all changes known to be in force on or before 11 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.

[View outstanding changes](#)

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\(4\)](#)