



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

2017 anaw 1

An Act of the National Assembly for Wales to make provision about the taxation of land transactions; to amend the [Tax Collection and Management \(Wales\) Act 2016 \(anaw 6\)](#) to make provision about counteracting avoidance of devolved taxes; to make other amendments to that Act; and for connected purposes. [24 May 2017]

**Having been passed by the National Assembly for Wales and having received the assent of Her Majesty, it is enacted as follows:**