

These notes refer to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (c.1) which received Royal Assent on 24 May 2017

LAND TRANSACTION TAX AND ANTI-AVOIDANCE OF DEVOLVED TAXES (WALES) ACT 2017

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 2 – the Tax and Key Concepts

Section 8 - Linked transactions

18. This section sets out when a number of different transactions may be treated as "linked transactions" for the purposes of this Act. It is subject to section 16. The concept of a linked transaction is then used elsewhere.