

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 4 – Leases

Section 32 - Leases

49. This section defines “lease” for the purposes of this Act and introduces Schedule 6, which makes further provision for the treatment of leases under the LTT regime.