

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 8 – Interpretation and Final Provisions

Schedule 6 - Leases

Part 4 - Agreements for lease, assignments and variations

Assignment of lease

265. [Paragraph 23](#) applies where a lease is assigned. Where specified obligations would require the person initially granted the lease to make a return or further return, those obligations pass to the assignee.