

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 13 - Relief for acquisitions involving multiple dwellings

Certain buildings not yet constructed or adapted to count as dwelling

329. **Paragraph 8** extends the meaning of a “dwelling” to include cases where a contract being substantially performed constitutes the effective date of the transaction, the contract includes an interest in a building or part of a building which is to be constructed or adapted for use as a single dwelling, and where construction or adaptation has not yet commenced.