

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 4 – Chargeable consideration

Partition etc.: disregard of existing interest

179. [Paragraph 6](#) provides that where land is partitioned, the share of that land held by the buyer immediately before the partition does not comprise chargeable consideration.