

Changes to legislation: There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Cross Heading: Overview. (See end of Document for details)

SCHEDULE 13

RELIEF FOR ACQUISITIONS INVOLVING MULTIPLE DWELLINGS

Overview

- 1 This Schedule makes provision about relief available for acquisitions involving multiple dwellings.

Commencement Information

- I1** Sch. 13 para. 1 in force at 1.4.2018 by S.I. 2018/34, art. 3

- 2 This Schedule is arranged as follows—
- (a) paragraph 3 identifies the transactions to which this Schedule applies,
 - (b) paragraph 4 defines key terms,
 - (c) paragraph 5 provides for the amount of tax chargeable,
 - (d) paragraphs 6 and 7 make further provision about how the tax is calculated, and
 - (e) paragraph 8 provides for certain buildings which are yet to be constructed or adapted to be treated as dwellings for the purposes of this Schedule.

Commencement Information

- I2** Sch. 13 para. 2 in force at 1.4.2018 by S.I. 2018/34, art. 3

Changes to legislation:

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