
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: Costs of enfranchisement. (See end of Document for details)

SCHEDULE 4

CHARGEABLE CONSIDERATION

Costs of enfranchisement

- 17 Costs borne by the buyer under section 9(4) of the Leasehold Reform Act 1967 (c. 88) or section 33 of the Leasehold Reform, Housing and Urban Development Act 1993 (c. 28) (costs of enfranchisement) do not count as chargeable consideration.

Commencement Information

- II** [Sch. 4 para. 17](#) in force at 1.4.2018 by [S.I. 2018/34](#), [art. 3](#)

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: Costs of enfranchisement.