



Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017

2017 anaw 1

PART 3

CALCULATION OF TAX AND RELIEFS

Calculation of tax

29 Calculation provisions subject to certain provisions about reliefs

Sections 27 and 28 are subject to—

- (a) Schedule 13 (relief for acquisitions involving multiple dwellings);
- (b) paragraph 10 of Schedule 14 (relief for transactions entered into by persons exercising collective rights);
- (c) Part 3 of Schedule 17 (acquisition relief);
- (d) paragraphs 6 and 8 of Schedule 18 (partial charities relief in certain circumstances).