

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

# 2017 anaw 1

### PART 8

# INTERPRETATION AND FINAL PROVISIONS

# Interpretation

# 73 Meaning of dwelling

References in this Act to a ""dwelling" are to residential property comprising a single dwelling.

### **Status:**

Point in time view as at 25/05/2017.

# **Changes to legislation:**

There are currently no known outstanding effects for the Land Transaction Tax and Antiavoidance of Devolved Taxes (Wales) Act 2017, Section 73.