



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

2017 anaw 1

## PART 8

### INTERPRETATION AND FINAL PROVISIONS

#### *Interpretation*

#### 75 Other definitions

In this Act—

“child” (“*plentyn*”) means a person under the age of 18;

“consumer prices index” (“*mynegai prisiau defnyddwyr*”) means the all items consumer prices index published by the Statistics Board;

“enactment” (“*deddfiad*”) means an enactment (whenever enacted or made) which is, or is contained in—

- (a) an Act of Parliament,
- (b) an Act or a Measure of the National Assembly for Wales, or
- (c) subordinate legislation (within the meaning of the [Interpretation Act 1978 \(c. 30\)](#)) made under—
  - (i) an Act of Parliament, or
  - (ii) an Act or a Measure of the National Assembly for Wales;

“land” (“*tir*”) includes—

- (a) buildings and structures;
- (b) land covered by water;

“registered social landlord” (“*landlord cymdeithasol cofrestredig*”) means a body registered as a social landlord in a register maintained under section 1(1) of the [Housing Act 1996 \(c. 52\)](#);

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*Status: This is the original version (as it was originally enacted).*

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“retail prices index” (“*mynegai prisiau manwerthu*”) means the United Kingdom General Index of Retail Prices published by the Statistics Board under section 21 of the [Statistics and Registration Service Act 2007 \(c. 18\)](#);

“TCMA” (“*DCRht*”) means the [Tax Collection and Management \(Wales\) Act 2016 \(anaw 6\)](#);

“Wales” (“*Cymru*”) has the meaning given by section 158(1) of the [Government of Wales Act 2006 \(c. 32\)](#).