
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: Tax chargeable in respect of consideration other than rent: general. (See end of Document for details)

SCHEDULE 6

LEASES

PART 5

CALCULATION OF TAX CHARGEABLE

Tax chargeable in respect of consideration other than rent: general

- 33 (1) Where in the case of an acquisition of a lease there is chargeable consideration other than rent, the provisions of this Act apply in relation to that consideration as in relation to other chargeable consideration (but see paragraphs 34 and 35).
- (2) Tax chargeable under this Part of this Schedule in respect of rent is in addition to any tax chargeable under any provision of this Act in respect of consideration other than rent.

Commencement Information

- II** Sch. 6 para. 33 in force at 1.4.2018 by S.I. 2018/34, art. 3

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