
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: Value added tax. (See end of Document for details)

SCHEDULE 4

CHARGEABLE CONSIDERATION

Value added tax

- 2 The chargeable consideration for a transaction includes any value added tax chargeable in respect of the transaction, other than value added tax chargeable by virtue of an option to tax any land under Part 1 of Schedule 10 to the Value Added Tax Act 1994 (c. 23) made after the effective date of the transaction.

Commencement Information

- II** Sch. 4 para. 2 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: Value added tax.