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**Status:** Point in time view as at 25/05/2017. This version of this schedule contains provisions that are not valid for this point in time.

**Changes to legislation:** There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, SCHEDULE 5. (See end of Document for details)

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VALID FROM 18/10/2017

VALID FROM 01/04/2018

SCHEDULE 5

(as introduced by  
section 24(10))

HIGHER RATES RESIDENTIAL PROPERTY TRANSACTIONS

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