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**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: Lease for a fixed term. (See end of Document for details)

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## SCHEDULE 6 **E+W**

### LEASES

#### **PART 2** **E+W**

#### DURATION OF LEASE AND TREATMENT OF OVERLAPPING LEASES

##### *Lease for a fixed term*

- 2 In applying any provision of this Act to a lease for a fixed term no account is to be taken of—
- (a) any contingency as a result of which the lease may be terminated before the end of the fixed term, or
  - (b) any right of either party to terminate the lease or renew it.

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#### **Commencement Information**

**11** Sch. 6 para. 2 in force at 1.4.2018 by S.I. 2018/34, art. 3

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