



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

2017 anaw 1

PART 8

INTERPRETATION AND FINAL PROVISIONS

Interpretation

70 **Meaning of market value**

For the purposes of this Act, “market value” is to be determined as for the purposes of the [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#) (see sections 272 to 274 of that Act).