

These notes refer to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (c.1) which received Royal Assent on 24 May 2017

LAND TRANSACTION TAX AND ANTI-AVOIDANCE OF DEVOLVED TAXES (WALES) ACT 2017

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 8 – Interpretation and Final Provisions

Schedule 2 - Pre-completion transactions

Part 2 - Pre-completion transactions which are assignments of rights

Pre-completion transactions which are assignment of rights

119. **Part 2** of the Schedule deals with the treatment of pre-completion transactions that are assignments of rights, (as defined in paragraph 6) and in which case the provisions of paragraph 7 apply.