

*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**

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## **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**

#### **Assignment of rights relating to part only of original contract**

128. [Paragraph 10](#) provides for the treatment of assignments of rights relating to only part of the subject-matter of the original contract.