
Changes to legislation: There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Paragraph 12. (See end of Document for details)

SCHEDULE 2

PRE-COMPLETION TRANSACTIONS

PART 3

PRE-COMPLETION TRANSACTIONS WHICH ARE FREE-STANDING TRANSFERS

Pre-completion transactions which are free-standing transfers

- 12 A pre-completion transaction which is not an assignment of rights is referred to in this Schedule as a “free-standing transfer”.

Commencement Information

- II** [Sch. 2 para. 12](#) in force at 1.4.2018 by [S.I. 2018/34](#), [art. 3](#)

Changes to legislation:

There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Paragraph 12.