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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, Paragraph 10. (See end of Document for details)

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## 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*

- 10 Where the transferee under the assignment of rights referred to in paragraph 7(1) is entitled to call for the transfer of part, but not the whole, of the subject-matter of the original contract—
- (a) paragraph 7 applies as if the original contract, so far as relating to that part of its subject-matter, were a separate contract, and
  - (b) the references in paragraph 8 to the original contract are to be read accordingly.

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**Commencement Information**

**11** Sch. 2 para. 10 in force at 1.4.2018 by S.I. 2018/34, art. 3

**Changes to legislation:**

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