



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

2017 anaw 1

## PART 2

THE TAX AND KEY CONCEPTS

## CHAPTER 3

PARTICULAR TRANSACTIONS

*Contracts and transfers: particular cases*

### 13 Pre-completion transactions

Schedule 2 makes—

- (a) provision about the application of section 10 (contract and transfer) in certain cases where an assignment of rights, subsale or other transaction is entered into without the contract having been completed, and
- (b) other provision about such cases.

#### Commencement Information

**II** S. 13 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, Section 13.