



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

2017 anaw 1

## PART 8

### INTERPRETATION AND FINAL PROVISIONS

#### *Interpretation*

#### **71 Meaning of effective date of transaction**

Except as otherwise provided, the effective date of a land transaction for the purposes of this Act is the date of completion.

**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 71.