
Changes to legislation: There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Cross Heading: Tax not charged on transferee by reason of the pre-completion transaction. (See end of Document for details)

SCHEDULE 2

PRE-COMPLETION TRANSACTIONS

PART 1

INTRODUCTION AND KEY CONCEPTS

Tax not charged on transferee by reason of the pre-completion transaction

- 5 The transferee is not regarded as entering into a land transaction only by reason of the pre-completion transaction.

Commencement Information

- II** [Sch. 2 para. 5](#) 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, Cross Heading: Tax not charged on transferee by reason of the pre-completion transaction.