

*Status:* Point in time view as at 18/10/2017. This version of this cross heading contains provisions that are not valid for this point in time.

*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 32. (See end of Document for details)

VALID FROM 01/04/2018

SCHEDULE 7  
PARTNERSHIPS

**PART 8**

TRANSFERS INVOLVING PROPERTY-INVESTMENT PARTNERSHIPS

*Introduction*

- 32 This Part of this Schedule makes provision—
- (a) about certain transactions involving the transfer of an interest in a property-investment partnership, and
  - (b) for a property investment partnership to elect to disapply paragraph 13 in relation to certain land transactions.

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