
Status: Point in time view as at 01/04/2018.

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 48. (See end of Document for details)

SCHEDULE 7

PARTNERSHIPS

PART 10

INTERPRETATION

Transfer of interest in a partnership

- 48 For the purposes of this Schedule, where a person acquires or increases a partnership share there is a transfer of an interest in the partnership (to that partner and from the other partners).

Commencement Information

- II** [Sch. 7 para. 48](#) in force at 1.4.2018 by [S.I. 2018/34](#), [art. 3](#)

Status:

Point in time view as at 01/04/2018.

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 48.