
Changes to legislation: Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017,
Cross Heading: Overview is up to date with all changes known to be in force on or before 18 July 2019.
There are changes that may be brought into force at a future date. Changes that have been made appear in
the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULE 7

PARTNERSHIPS

PART 1

INTRODUCTORY

Overview

- 1 This Schedule makes provision about the application of this Act and TCMA in relation to partnerships.

Commencement Information

- 11** Sch. 7 para. 1 in force at 1.4.2018 by S.I. 2018/34, art. 3

- 2 This Schedule is arranged as follows—
- (a) Part 2 makes general provision about the treatment of partnerships;
 - (b) Part 3 makes provision about ordinary transactions involving a partnership;
 - (c) Part 4 makes provision about transactions involving transfers to a partnership from a partner or certain other persons;
 - (d) Part 5 makes provision about transactions involving transfers from a partnership to a partner or certain other persons;
 - (e) Part 6 makes provision about transactions between partnerships and about transactions involving a partnership consisting wholly of bodies corporate;
 - (f) Part 7 makes provision about transfers to or from a partnership where the chargeable consideration includes rent;
 - (g) Part 8 makes provision about transfers of interest in, and transactions involving, property investment partnerships;
 - (h) Part 9 makes provision about the application to certain transactions involving partnerships of provisions of this Act relating to exemptions and reliefs, of certain provisions of TCMA and about the notification of such transactions;
 - (i) Part 10 defines expressions used in this Schedule.

Commencement Information

- 12** Sch. 7 para. 2 in force at 1.4.2018 by S.I. 2018/34, art. 3

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 18 para. 1(aa) inserted by [S.I. 2019/833 reg. 3\(2\)](#)
- Sch. 18 para. 2A-2D inserted by [S.I. 2019/833 reg. 3\(4\)](#)