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**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: Transfer of chargeable interest to a partnership. (See end of Document for details)

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## SCHEDULE 7

### PARTNERSHIPS

#### PART 10

#### INTERPRETATION

##### *Transfer of chargeable interest to a partnership*

- 47 For the purposes of this Schedule, there is a transfer of a chargeable interest to a partnership in any case where a chargeable interest becomes partnership property.

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#### **Commencement Information**

- II** [Sch. 7 para. 47](#) in force at 1.4.2018 by [S.I. 2018/34](#), [art. 3](#)

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