

---

**Changes to legislation:** Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Cross Heading: Continuity of partnerships is up to date with all changes known to be in force on or before 30 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 2

#### GENERAL PROVISIONS

##### *Continuity of partnerships*

- 6 For the purposes of this Act, a partnership is treated as the same partnership despite a change in membership if any person who was a member before the change remains a member after the change.

---

#### **Commencement Information**

- II** [Sch. 7 para. 6](#) in force at 1.4.2018 by [S.I. 2018/34](#), [art. 3](#)

**Changes to legislation:**

Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Cross Heading: Continuity of partnerships is up to date with all changes known to be in force on or before 30 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.

[View outstanding changes](#)

**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\(4\)](#)