
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: Partnerships. (See end of Document for details)

SCHEDULE 7

PARTNERSHIPS

PART 2

GENERAL PROVISIONS

Partnerships

- 3 In this Act, a “partnership” means—
- (a) a partnership within the Partnership Act 1890 (c. 39);
 - (b) a limited partnership registered under the Limited Partnerships Act 1907 (c. 24);
 - (c) a limited liability partnership formed under the Limited Liability Partnerships Act 2000 (c. 12);
 - (d) a firm or entity of similar character to any of those mentioned above formed under the law of a country or territory outside the United Kingdom.

Commencement Information

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

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