

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: Introduction. (See end of Document for details)

SCHEDULE 7

PARTNERSHIPS

PART 8

TRANSFERS INVOLVING PROPERTY-INVESTMENT PARTNERSHIPS

Introduction

- 32 This Part of this Schedule makes provision—
- (a) about certain transactions involving the transfer of an interest in a property-investment partnership, and
 - (b) for a property investment partnership to elect to disapply paragraph 13 in relation to certain land transactions.

Commencement Information

11 [Sch. 7 para. 32](#) in force at 1.4.2018 by [S.I. 2018/34](#), [art. 3](#)

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