



Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017

2017 anaw 1

PART 8

INTERPRETATION AND FINAL PROVISIONS

Interpretation

74 References to connected persons

- (1) Section 1122 of the [Corporation Tax Act 2010 \(c. 4\)](#) (connected persons) applies for the purposes of any reference in this Act to a person being connected with another person.
- (2) But see the particular provision made in the following provisions—
 - (a) section 23(3)(b) (exceptions to deemed market value rule in transactions with connected companies);
 - (b) paragraphs 16(2)(b) and 24(2)(b) of Schedule 7 (partnership transactions: determining the corresponding partners);
 - (c) paragraph 51 of that Schedule (partnerships: application of section 1122 of the [Corporation Tax Act 2010 \(c. 4\)](#) to Schedule 7 generally);
 - (d) paragraph 5(5) of Schedule 16 (group relief: joint venture companies);
 - (e) paragraph 6(3) of that Schedule (group relief: mortgage arrangements).