

*Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, Paragraph 10. (See end of Document for details)*

[<sup>F1</sup>SCHEDULE A1

NON-EXCLUDED OVERSEAS PROPERTY

Textual Amendments

**F1** Sch. A1 inserted (with effect in accordance with Sch. 10 para. 9 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 10 para. 1** (with [Sch. 10 para. 9\(2\)](#))

PART 3

INTERPRETATION

*Partnerships*

- 10 In this Schedule “partnership” means—
- (a) a partnership within the Partnership Act 1890,
  - (b) a limited partnership registered under the Limited Partnerships Act 1907,
  - (c) a limited liability partnership formed under the Limited Liability Partnerships Act 2000 or the Limited Liability Partnerships Act (Northern Ireland) 2002, or
  - (d) a firm or entity of a similar character to either of those mentioned in paragraph (a) or (b) formed under the law of a country or territory outside the United Kingdom.]

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