

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 1. (See end of Document for details)

SCHEDULES

SCHEDULE 25

LIMITED LIABILITY PARTNERSHIPS: INVESTMENT LLPS AND PROPERTY INVESTMENT LLPS

Meaning of “investment LLP” and “property investment LLP”

1 ^{F1}(1)

^{F2}(2)

(3) In section 288(1) of the Taxation of Chargeable Gains Act 1992 (c. 12) (interpretation), at the appropriate place insert—

““property investment LLP” has the meaning given by section 842B of the Taxes Act;”.

Textual Amendments

F1 Sch. 25 para. 1(1) repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

F2 Sch. 25 para. 1(2) repealed (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 1.