

Finance Act 2001

2001 CHAPTER 9

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

OTHER PROVISIONS

Limited liability partnerships

76 Limited liability partnerships: investment LLPs and property investment LLPs

- (1) Schedule 25 to this Act has effect with respect to limited liability partnerships whose business consists wholly or mainly in the making of investments.
- (2) The provisions of that Schedule shall be deemed to have come into force on 6th April 2001.