

These notes refer to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (c.1) which received Royal Assent on 24 May 2017

LAND TRANSACTION TAX AND ANTI-AVOIDANCE OF DEVOLVED TAXES (WALES) ACT 2017

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 5 – Application of Act and Tcma to Certain Persons and Bodies

Sections 41-42 - Partnerships and Trusts

57. [Section 41](#) introduces Schedule 7 which provides for the application of this Act and TCMA to partnerships and provides that the Welsh Ministers may by regulations amend this Schedule.
58. [Section 42](#) introduces Schedule 8 on Trusts which makes provision about the application of this Act and TCMA to trusts, and provides that the Welsh Ministers may by regulations amend this Schedule.