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Changes to legislation: There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Paragraph 12. (See end of Document for details)

### SCHEDULE 7

# **PARTNERSHIPS**

# PART 4

# TRANSACTIONS INVOLVING TRANSFERS TO A PARTNERSHIP

### Introduction

- In this Part of this Schedule—
  - (a) paragraphs 13 to 17 make provisions about the treatment of certain land transactions involving the transfer of a chargeable interest to a partnership, and
  - (b) paragraphs 18 and 19 provide for certain events following such transactions to be treated as land transactions.

### **Commencement Information**

II Sch. 7 para. 12 in force at 1.4.2018 by S.I. 2018/34, art. 3

# **Changes to legislation:**

There are currently no known outstanding effects for the Land Transaction Tax and Antiavoidance of Devolved Taxes (Wales) Act 2017, Paragraph 12.