

SCHEDULE 7

PARTNERSHIPS

PART 4

TRANSACTIONS INVOLVING TRANSFERS TO A PARTNERSHIP

Introduction

- 12 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.