

SCHEDULE 7

PARTNERSHIPS

PART 9

APPLICATION OF EXEMPTIONS, RELIEFS, PROVISIONS OF TCMA AND NOTIFICATION PROVISIONS

Introduction

38 In this Part of this Schedule—

- (a) paragraph 39 makes provision about the application of exemptions and reliefs to transactions to which this Schedule applies;
- (b) paragraphs 40 and 41 make provision about the application of group relief to certain transactions mentioned in Part 4 of this Schedule;
- (c) paragraph 42 makes provision about the application of charities relief to certain transfers of interest in a partnership;
- (d) paragraph 43 makes provision about the application of certain provisions of TCMA to partnerships;
- (e) paragraph 44 makes provision about the notification of certain transfers of interest in a partnership.