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*Status: This is the original version (as it was originally enacted).*

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## SCHEDULE 7

### PARTNERSHIPS

#### PART 10

#### INTERPRETATION

##### *Partnership property and partnership share*

- 45 (1) Any reference in this Schedule to partnership property is to an interest or right held by or on behalf of a partnership, or the members of a partnership, for the purposes of the partnership business.
- (2) Any reference in this Schedule to a person's partnership share at any time is to the proportion in which the person is entitled at that time to share in the income profits of the partnership.