

## SCHEDULE 7

### PARTNERSHIPS

#### PART 10

#### INTERPRETATION

##### *Connected persons*

- 51 (1) Section 1122 of the [Corporation Tax Act 2010 \(c. 4\)](#) (connected persons) has effect for the purposes of this Schedule.
- (2) As applied by sub-paragraph (1), that section has effect with the omission of subsection (7) (partners connected with each other).
- (3) As applied by sub-paragraph (1) for the purposes of paragraphs 15, 16, 23 and 24, that section has effect with the omission of subsection (6)(c) to (e) (trustee connected with settlement).