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 7. (See end of Document for details)

SCHEDULE 7

PARTNERSHIPS

PART 2

GENERAL PROVISIONS

Partnership not to be regarded as a unit trust scheme etc.

For the purposes of this Act, a partnership is not to be regarded as a unit trust scheme or an open-ended investment company.

Commencement Information

I1 Sch. 7 para. 7 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 7.