

Changes to legislation: There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Cross Heading: Introduction. (See end of Document for details)

SCHEDULE 7 **E+W**

PARTNERSHIPS

PART 9 **E+W**

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.

Commencement Information

II Sch. 7 para. 38 in force at 1.4.2018 by S.I. 2018/34, art. 3

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