

## Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017

2017 anaw 1

## PART 5

## APPLICATION OF ACT AND TCMA TO CERTAIN PERSONS AND BODIES

## 41 Partnerships

- (1) Schedule 7 makes provision about the application of this Act and TCMA in relation to partnerships.
- (2) The Welsh Ministers may by regulations amend Schedule 7.