

# Finance Act 2001

## **2001 CHAPTER 9**

#### PART 3

## INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

#### **CHAPTER 2**

#### OTHER PROVISIONS

Limited liability partnerships

## 76 Limited liability partnerships: investment LLPs and property investment LLPs

- (1) Schedule 25 to this Act has effect with respect to limited liability partnerships whose business consists wholly or mainly in the making of investments.
- (2) The provisions of that Schedule shall be deemed to have come into force on 6th April 2001.

# **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2001, Section 76.