

---

WELSH STATUTORY INSTRUMENTS

---

**2018 No. 126**

**The Land Transaction Tax (Transitional Provisions) (Wales) Regulations 2018**

**Transfer of partnership interest pursuant to earlier arrangements**

7.—(1) This regulation applies where paragraph 17(1) of Schedule 15 to the FA 2003 applies and—

- (a) the effective date of the land transfer referred to in paragraph 17(1)(a) of that Schedule is prior to the commencement date; and
- (b) the partnership transfer referred to in paragraph 17(1)(c) of that Schedule is on or after the commencement date.

(2) Where this regulation applies, the land transfer is treated for the purposes of paragraph 18 of Schedule 7 to the LTT Act as if it were a land transfer mentioned in that paragraph.

**Changes to legislation:**

There are currently no known outstanding effects for the The Land Transaction Tax (Transitional Provisions) (Wales) Regulations 2018, Section 7.