

## SCHEDULE 17 PARTNERSHIPS

### PART 8

#### APPLICATION OF PROVISIONS ON EXEMPTIONS, RELIEFS AND NOTIFICATION

##### *Application of exemptions and reliefs: general*

- 37 (1) Paragraph 1 of schedule 1 (exemption of transactions for which there is no chargeable consideration) does not apply to—
- (a) a transaction to which Part 4 applies,
  - (b) a transaction to which Part 5 applies, or
  - (c) a transfer of interest in a partnership which is treated as a land transaction by virtue of paragraph 17 or 32.
- (2) But subject to paragraphs 38 and 40 this schedule has effect subject to any other provision affording exemption or relief from the tax.

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#### **Commencement Information**

- II** Sch. 17 para. 37 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 37 .