

SCHEDULE 17 PARTNERSHIPS

PART 1

OVERVIEW

Overview

- 1 (1) This schedule makes provision about the application of this Act in relation to partnerships.
- (2) It is arranged as follows—
 - Part 2 makes general provision about the treatment of partnerships,
 - Part 3 makes provision about ordinary transactions involving a partnership,
 - Part 4 makes provision about transactions involving transfers from a partner or certain other persons to a partnership,
 - Part 5 makes provision about transactions involving transfers from a partnership to a partner or certain other persons (including transfers between partnerships),
 - Part 7 makes provision about transfers of interest in, and transactions involving, a property investment partnership,
 - Part 8 makes provision about the application of provisions of this Act on exemptions, reliefs, and notification to transactions falling within Parts 4 to 7,
 - Part 9 defines expressions used in this schedule.

Commencement Information

II Sch. 17 para. 1 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, PART 1.