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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Transfer of interest in a partnership. (See end of Document for details)

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## SCHEDULE 17 PARTNERSHIPS

### PART 9

#### INTERPRETATION

##### *Transfer of interest in a partnership*

- 48 For the purposes of this schedule, where a person acquires a partnership share or a person's partnership share increases there is a transfer of an interest in the partnership (to that partner and from the other partners).

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#### **Commencement Information**

- II** Sch. 17 para. 48 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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