

*These notes relate to the Land and Buildings Transaction Tax (Scotland)
Act 2013 (asp 11) which received Royal Assent on 31 July 2013*

LAND AND BUILDINGS TRANSACTION TAX (SCOTLAND) ACT 2013

EXPLANATORY NOTES

THE ACT

Part 5 – Application of Act to Certain Persons and Bodies

Section 49 – Partnerships

132. **Section 49** introduces schedule 17 concerning partnerships. Subsection (2) confers a power on the Scottish Ministers to make provision by regulations to modify schedule 17. This regulation making power will be subject to affirmative procedure (see section 68).