
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 10 . (See end of Document for details)

SCHEDULE 17 PARTNERSHIPS

PART 3

ORDINARY PARTNERSHIP TRANSACTIONS

Joint and several liability of responsible partners

- 10 (1) Where the responsible partners are liable to make a payment of tax, the liability is a joint and several liability of those partners.
- (2) No amount may be recovered by virtue of sub-paragraph (1) from a person who did not become a responsible partner until after the effective date of the transaction in respect of which the tax is payable.

Commencement Information

II Sch. 17 para. 10 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

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