
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 11 . (See end of Document for details)

SCHEDULE 17 PARTNERSHIPS

PART 4

TRANSACTIONS INVOLVING TRANSFER TO A PARTNERSHIP

Overview of Part

- 11 This Part of this schedule is arranged as follows—
paragraphs 12 to 16 make provision about the treatment of certain land transactions involving the transfer of a chargeable interest to a partnership,
paragraphs 17 and 18 provide for certain events following such transactions to be treated as land transactions.

Commencement Information

- II** Sch. 17 para. 11 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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