
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 2 . (See end of Document for details)

SCHEDULE 17 PARTNERSHIPS

PART 2

GENERAL PROVISIONS

Meaning of “partnership”

- 2 In this Act, “ partnership ” means—
- (a) a partnership within the Partnership Act 1890 (c.39),
 - (b) a limited partnership registered under the Limited Partnerships Act 1907 (c.24),
 - (c) a limited liability partnership formed under the Limited Liability Partnerships Act 2000 (c.12) or the Limited Liability Partnerships Act (Northern Ireland) 2002 (c.12 (N.I.)),
 - (d) a firm or entity of a similar character to any of those mentioned in paragraphs (a) to (c) formed under the law of a country or territory outside the United Kingdom.

Commencement Information

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

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