
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 23 . (See end of Document for details)

SCHEDULE 17 PARTNERSHIPS

PART 5

TRANSACTIONS INVOLVING TRANSFER FROM A PARTNERSHIP

Relevant owner

- 23 (1) For the purposes of paragraph 22 (see Step 1), a person is a relevant owner if—
- (a) immediately after the land transfer, the person is entitled to a proportion of the chargeable interest, and
 - (b) immediately before the land transfer, the person was a partner or connected with a partner.
- (2) For the purposes of this paragraph and paragraph 22, persons who are entitled to a chargeable interest as joint owners are taken to be entitled to the chargeable interest as common owners in equal shares.

Commencement Information

II Sch. 17 para. 23 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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