

---

**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 42 . (See end of Document for details)

---

## SCHEDULE 17 PARTNERSHIPS

### PART 9

#### INTERPRETATION

##### *Introduction*

42 This Part of this schedule defines expressions used in this schedule.

---

#### **Commencement Information**

**II** Sch. 17 para. 42 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 42 .