
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 45 . (See end of Document for details)

SCHEDULE 17 PARTNERSHIPS

PART 9

INTERPRETATION

Transfer of chargeable interest

- 45 References to the transfer of a chargeable interest include—
- (a) the creation of a chargeable interest,
 - (b) the renunciation or release of a chargeable interest, and
 - (c) the variation of a chargeable interest.

Commencement Information

- II** Sch. 17 para. 45 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 45 .