
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 47 . (See end of Document for details)

SCHEDULE 17 PARTNERSHIPS

PART 9

INTERPRETATION

Transfer of chargeable interest from a partnership

- 47 For the purposes of this schedule, there is a transfer of a chargeable interest from a partnership in any case where—
- (a) a chargeable interest that was partnership property ceases to be partnership property, or
 - (b) a chargeable interest is created out of partnership property and the interest is not partnership property.

Commencement Information

- II** Sch. 17 para. 47 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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