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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 5 . (See end of Document for details)

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## SCHEDULE 17 PARTNERSHIPS

### PART 2

#### GENERAL PROVISIONS

##### *Continuity of partnership*

- 5 For the purposes of this Act, a partnership is treated as the same partnership notwithstanding a change in membership if any person who was a member before the change remains a member after the change.

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#### **Commencement Information**

- II** Sch. 17 para. 5 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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