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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Transfer of chargeable interest to a partnership. (See end of Document for details)

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## SCHEDULE 17 PARTNERSHIPS

### PART 9

#### INTERPRETATION

##### *Transfer of chargeable interest to a partnership*

- 46 For the purposes of this schedule, there is a transfer of a chargeable interest to a partnership in any case where a chargeable interest becomes partnership property.

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#### **Commencement Information**

- II** Sch. 17 para. 46 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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