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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 3. (See end of Document for details)

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SCHEDULE 12  
RELIEF FOR INCORPORATION OF LIMITED LIABILITY PARTNERSHIP

*Interpretation*

3 In this schedule—

“limited liability partnership” means a limited liability partnership formed under the Limited Liability Partnerships Act 2000 (c.12) or the Limited Liability Partnerships Act (Northern Ireland) 2002 (c.12 (N.I.)),

“the relevant time” means—

- (a) where the transferor acquired the interest after the incorporation of the limited liability partnership, immediately after the transferor acquired it, and
- (b) in any other case, immediately before the incorporation of the limited liability partnership.

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**Commencement Information**

**II** Sch. 12 para. 3 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 3.