
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 19 . (See end of Document for details)

SCHEDULE 17 PARTNERSHIPS

PART 5

TRANSACTIONS INVOLVING TRANSFER FROM A PARTNERSHIP

Overview of Part

- 19 This Part of this schedule is arranged as follows—
- paragraphs 20 to 26 make provision about certain land transactions involving the transfer of a chargeable interest from a partnership,
 - paragraph 27 makes special provision where the transaction involves a transfer from a partnership to a partnership,
 - paragraph 28 makes special provision where the partnership consists entirely of bodies corporate.

Commencement Information

- II** Sch. 17 para. 19 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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