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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 30 . (See end of Document for details)

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## SCHEDULE 17 PARTNERSHIPS

### PART 7

#### PROPERTY INVESTMENT PARTNERSHIPS

##### *Overview of Part*

- 30 This Part of this schedule is arranged as follows—
- paragraphs 32 to 34 make provision about certain transactions involving the transfer of an interest in a property investment partnership,
  - paragraph 35 provides that a property investment partnership may elect to disapply paragraph 12 in relation to certain land transactions.

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#### **Commencement Information**

- II** Sch. 17 para. 30 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 30 .