
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 36 . (See end of Document for details)

SCHEDULE 17 PARTNERSHIPS

PART 8

APPLICATION OF PROVISIONS ON EXEMPTIONS, RELIEFS AND NOTIFICATION

Overview of Part

- 36 This Part of this schedule is arranged as follows—
- paragraph 37 makes general provision about the application of exemptions and reliefs to transactions mentioned in Parts 4 to 7 of this schedule,
 - paragraphs 38 and 39 makes provision about the application of group relief to certain transactions mentioned in Part 4 of this schedule,
 - paragraph 40 makes provision about the application of charities relief to certain transfers of interest in a partnership,
 - paragraph 41 makes provision about the notification of certain transfers of interest in a partnership.

Commencement Information

- II** Sch. 17 para. 36 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

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