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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 4 . (See end of Document for details)

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## SCHEDULE 17 PARTNERSHIPS

### PART 2

#### GENERAL PROVISIONS

##### *Acquisition of interest in partnership not chargeable except as specially provided*

- 4 The acquisition of an interest in a partnership is not a chargeable transaction, notwithstanding that the partnership property includes land, except as provided by—
- (a) Part 4 of this schedule (transfer of chargeable interest to a partnership),
  - (b) paragraph 17 (transfer of partnership interest pursuant to earlier arrangements), or
  - (c) paragraph 32 (transfer of interest in property-investment partnership).

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#### **Commencement Information**

- II** Sch. 17 para. 4 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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