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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 49 . (See end of Document for details)

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## SCHEDULE 17 PARTNERSHIPS

### PART 9

#### INTERPRETATION

##### *Connected persons*

- 49 In the application of section 1122 of the Corporation Tax Act 2010 (connected persons) for the purposes of this schedule—
- (a) that section has effect with the omission of subsection (7) (partners connected with each other), and
  - (b) for the purposes of paragraph 12 or 22, that section has effect with the omission of subsection (6)(c) to (e) (trustee connected with settlement).

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#### **Commencement Information**

- II** Sch. 17 para. 49 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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