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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 8 . (See end of Document for details)

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## SCHEDULE 17 PARTNERSHIPS

### PART 3

#### ORDINARY PARTNERSHIP TRANSACTIONS

##### *Responsibility of partners*

- 8 (1) Anything required or authorised to be done under this Act by or in relation to the buyer in the transaction is required or authorised to be done by or in relation to all the responsible partners.
- (2) The responsible partners in relation to a transaction are—
- (a) the persons who are partners at the effective date of the transaction, and
  - (b) any person who becomes a member of the partnership after that date.
- (3) This paragraph has effect subject to paragraph 9 (representative partners).

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#### **Commencement Information**

- II** Sch. 17 para. 8 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

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