

## SCHEDULE 17 PARTNERSHIPS

### PART 4

#### TRANSACTIONS INVOLVING TRANSFER TO A PARTNERSHIP

##### *Overview of Part*

- 11 This Part of this schedule is arranged as follows—
- paragraphs 12 to 16 make provision about the treatment of certain land transactions involving the transfer of a chargeable interest to a partnership,
  - paragraphs 17 and 18 provide for certain events following such transactions to be treated as land transactions.

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#### **Commencement Information**

- II** Sch. 17 para. 11 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, Cross Heading: Overview of Part.