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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Sum of the lower proportions. (See end of Document for details)

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## SCHEDULE 17 PARTNERSHIPS

### PART 5

#### TRANSACTIONS INVOLVING TRANSFER FROM A PARTNERSHIP

##### *Sum of the lower proportions*

22 The sum of the lower proportions in relation to the land transfer is determined as follows.

*Step 1* Identify the relevant owner or owners.

*Step 2* For each relevant owner, identify the corresponding partner or partners. If there is no relevant owner with a corresponding partner, the sum of the lower proportions is nil.

*Step 3* For each relevant owner, find the proportion of the chargeable interest to which the owner is entitled immediately after the land transfer. Apportion that proportion between any one or more of the relevant owner's corresponding partners.

*Step 4* Find the lower of the following proportions (“the lower proportion”) for each corresponding partner—

- (a) the sum of the proportions (if any) of the chargeable interest apportioned to the partner (at Step 3) in respect of each relevant owner,
- (b) the partnership share attributable to the partner.

*Step 5* Add together the lower proportions of each corresponding partner. The result is the sum of the lower proportions.

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#### **Commencement Information**

**II** Sch. 17 para. 22 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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