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

SCHEDULE 17 PARTNERSHIPS

PART 9

INTERPRETATION

Arrangements

50 “ Arrangements ” includes any scheme, agreement or understanding, whether or not legally enforceable.

Commencement Information

II Sch. 17 para. 50 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: Arrangements.