

---

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

---

## SCHEDULE 17 PARTNERSHIPS

### PART 9

#### INTERPRETATION

##### *Partnership property*

- 43 Any reference to partnership property is to an interest or right held by or on behalf of a partnership, or the members of a partnership, for the purposes of the partnership business.

---

#### **Commencement Information**

- II** Sch. 17 para. 43 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: Partnership property.