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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: Partnership share. (See end of Document for details)

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## SCHEDULE 17 PARTNERSHIPS

### PART 9

#### INTERPRETATION

##### *Partnership share*

- 44 Any reference to a person's partnership share at any time is to the proportion in which the person is entitled at that time to share in the income profits of the partnership.

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#### **Commencement Information**

- II** Sch. 17 para. 44 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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