
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 377

The Land and Buildings Transaction Tax
(Transitional Provisions) (Scotland) Order 2014

Partnership share attributable to partner

9. Paragraphs 25 and 26 of schedule 17 to the Act have effect notwithstanding that the relevant date for the purposes of paragraph 26(1) of that schedule is prior to the commencement date, but any references to obligations to pay tax under the Act in respect of land transactions prior to that date have no effect.