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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 3 . (See end of Document for details)

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## SCHEDULE 17 **S** PARTNERSHIPS

### PART 2 **S**

#### GENERAL PROVISIONS

*Chargeable interests treated as being held by partners etc.*

- 3 (1) For the purposes of this Act—
- (a) a chargeable interest held by or on behalf of a partnership is treated as held by or on behalf of the partners, and
  - (b) a land transaction entered into for the purposes of a partnership is treated as entered into by or on behalf of the partners, and not by or on behalf of the partnership as such.
- (2) Sub-paragraph (1) applies notwithstanding that the partnership is regarded as a legal person, or as a body corporate, under the law of the country or territory under which it is formed.

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#### **Commencement Information**

**11** Sch. 17 para. 3 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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