
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 377

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

Transfers of partnership interest pursuant to earlier arrangements

- 7.—(1) This article applies where paragraph 17(1) of Schedule 15 to the 2003 Act applies and—
- (a) the effective date of the land transfer referred to in paragraph 17(1)(a) of that Schedule is prior to the commencement date; and
 - (b) the partnership transfer referred to in paragraph 17(1)(c) of that Schedule is after the commencement date.
- (2) Where this article applies, the land transfer referred to in paragraph (1) shall be treated for the purposes of paragraph 17 of schedule 17 to the Act as if it were a land transfer mentioned in paragraph 17 of that schedule.