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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 2. (See end of Document for details)

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## SCHEDULE 13 CHARITIES RELIEF

### *Qualifying conditions*

- 2 The qualifying conditions are—
- (a) that the buyer intends to hold—
    - (i) the subject-matter of the transaction, or
    - (ii) the greater part of that subject-matter,for qualifying charitable purposes, and
  - (b) that the transaction has not been entered into for the purpose of avoiding the tax (whether by the buyer or any other person).

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#### **Commencement Information**

**II** Sch. 13 para. 2 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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