
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)

SCHEDULE 13 CHARITIES RELIEF

Qualifying charitable purposes

- 3 A buyer holds the subject-matter of a transaction for qualifying charitable purposes if the buyer holds it—
- (a) for use in the furtherance of the charitable purposes of the buyer or of another charity, or
 - (b) as an investment from which the profits are applied to the charitable purposes of the buyer.

Commencement Information

II Sch. 13 para. 3 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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