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

SCHEDULE 14
RELIEF FOR CERTAIN COMPULSORY PURCHASES

Interpretation

- 3 For the purposes of this schedule it does not matter how the acquisition is effected (so this provision applies where the acquisition is effected by agreement).

Commencement Information

- II** Sch. 14 para. 3 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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