
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, SCHEDULE 14. (See end of Document for details)

SCHEDULE 14

(introduced by section 27)

RELIEF FOR CERTAIN COMPULSORY PURCHASES

The relief

- 1 An acquisition of a chargeable interest by a local authority is exempt from charge if the qualifying condition is met.

Commencement Information

- I1** Sch. 14 para. 1 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

Qualifying condition

- 2 The qualifying condition is that the local authority has made a compulsory purchase order in respect of the chargeable interest for the purpose of facilitating the undertaking or achievement of an activity or purpose mentioned in section 189 of the Town and Country Planning (Scotland) Act 1997 (c.8) by another person.

Commencement Information

- I2** Sch. 14 para. 2 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

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

- I3** Sch. 14 para. 3 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

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