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

SCHEDULE 2 CHARGEABLE CONSIDERATION

Money or money's worth

- 1 The chargeable consideration for a transaction is, except as otherwise provided, any consideration in money or money's worth given for the subject-matter of the transaction, directly or indirectly, by the buyer or a person connected with the buyer.

Commencement Information

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

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