
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)

SCHEDULE 2 CHARGEABLE CONSIDERATION

Value added tax

- 2 The chargeable consideration for a transaction includes any value added tax chargeable in respect of the transaction, other than value added tax chargeable by virtue of an option to tax any land under Part 1 of schedule 10 to the Value Added Tax Act 1994 (c.23) made after the effective date of the transaction.

Commencement Information

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

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