
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 4. (See end of Document for details)

SCHEDULE 3 SALE AND LEASEBACK RELIEF

Interpretation

4 In this schedule, “debt” has the same meaning as in paragraph 6(4) of schedule 1.

Commencement Information

II Sch. 3 para. 4 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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