



# Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

## PART 7

### GENERAL AND INTERPRETATION

#### *Interpretation*

#### **62 Meaning of “market value”**

For the purpose of this Act “market value” is to be determined as for the purposes of the Taxation of Chargeable Gains Act 1992 (c. 12) (see sections 272 to 274 of that Act).

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#### **Commencement Information**

**II** [S. 62](#) in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Section 62.