
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 351

The Land and Buildings Transaction Tax (Qualifying Public or Educational Bodies) (Scotland) Amendment Order 2014

Chargeable consideration: qualifying public or educational bodies

2. For paragraph 17(2)(c) of schedule 2 to the Land and Buildings Transaction Tax (Scotland) Act 2013 (chargeable consideration: qualifying public or educational bodies) substitute—

“(c) any post-16 education body within the meaning of section 35(1) of the Further and Higher Education (Scotland) Act 2005 ([asp 6](#))(1).”.