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

## SCHEDULE 14 RELIEF FOR CERTAIN COMPULSORY PURCHASES

## Qualifying condition

The qualifying condition is that the local authority has made a compulsory purchase order in respect of the chargeable interest for the purpose of facilitating the undertaking or achievement of an activity or purpose mentioned in section 189 of the Town and Country Planning (Scotland) Act 1997 (c.8) by another person.

## **Commencement Information**

II Sch. 14 para. 2 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, Cross Heading: Qualifying condition.