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

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SCHEDULE 14  
RELIEF FOR CERTAIN COMPULSORY PURCHASES

*The relief*

- 1 An acquisition of a chargeable interest by a local authority is exempt from charge if the qualifying condition is met.

**Commencement Information**

- II** Sch. 14 para. 1 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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