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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: Power to add, vary or remove exemptions. (See end of Document for details)

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## SCHEDULE 1 EXEMPT TRANSACTIONS

### *Power to add, vary or remove exemptions*

- 8 The Scottish Ministers may, by regulations, modify this schedule so as to—
- (a) add a description of land transaction as an exempt transaction,
  - (b) provide that a description of land transaction is no longer an exempt transaction,
  - (c) vary a description of an exempt transaction.

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#### **Commencement Information**

- II** Sch. 1 para. 8 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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