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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 42. (See end of Document for details)

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SCHEDULE 11  
RECONSTRUCTION RELIEF AND ACQUISITION RELIEF

**PART 5**

INTERPRETATION

*Other definitions*

- 42 In this schedule—
- “arrangements” include any scheme, agreement or understanding, whether or not legally enforceable,
  - “non-redeemable shares” means shares that are not redeemable shares.

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**Commencement Information**

- II** Sch. 11 para. 42 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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