
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 1. (See end of Document for details)

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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