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

SCHEDULE 2 CHARGEABLE CONSIDERATION

Land transaction entered into by reason of employment

- 13 Where a land transaction is entered into by reason of the buyer's employment, or that of a person connected with the buyer, the consideration for the transaction is to be taken to be not less than the market value of the subject-matter of the transaction as at the effective date of the transaction.

Commencement Information

- II** Sch. 2 para. 13 in force at 1.4.2015 by [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: Land transaction entered into by reason of employment.