
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 3. (See end of Document for details)

SCHEDULE 2
CHARGEABLE CONSIDERATION

Postponed consideration

- 3 The amount or value of the chargeable consideration for a transaction is to be determined without any discount for postponement of the right to receive it or any part of it.

Commencement Information

- II** Sch. 2 para. 3 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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