
Status: Point in time view as at 01/04/2015.

Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Section 16. (See end of Document for details)



Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

PART 2

KEY CONCEPTS

CHAPTER 3

CHARGEABLE TRANSACTIONS AND CHARGEABLE CONSIDERATION

Chargeable transaction

16 Exempt transaction

A transaction is exempt if schedule 1 provides that it is so exempt.

Commencement Information

II [S. 16](#) in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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