



# Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

## PART 2

### KEY CONCEPTS

## CHAPTER 1

### LAND TRANSACTIONS AND CHARGEABLE INTERESTS

#### *Land transaction*

### 3 Land transaction

A land transaction is the acquisition of a chargeable interest.

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#### Commencement Information

**II** S. 3 in force at 1.4.2015 by S.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, Section 3.