



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.

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.