

---

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

---

SCHEDULE 14  
RELIEF FOR CERTAIN COMPULSORY PURCHASES

*Interpretation*

- 3 For the purposes of this schedule it does not matter how the acquisition is effected (so this provision applies where the acquisition is effected by agreement).

---

**Commencement Information**

- II** Sch. 14 para. 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, Cross Heading: Interpretation.