



# Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

## PART 2 **S**

### KEY CONCEPTS

## CHAPTER 3 **S**

### CHARGEABLE TRANSACTIONS AND CHARGEABLE CONSIDERATION

#### *Contingent, uncertain or unascertained consideration*

### 19 Uncertain or unascertained consideration **S**

- (1) Subsection (2) applies where the whole or part of the chargeable consideration for a transaction is uncertain or unascertained.
- (2) The amount or value of the consideration is to be determined on the basis of a reasonable estimate.
- (3) In this section, “uncertain”, in relation to consideration, means its amount or value depends on uncertain future events.

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#### Commencement Information

**II** S. 19 in force at 1.4.2015 by 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 19.