

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order substitutes paragraph 17(2)(c) of schedule 2 to the Land and Buildings Transaction Tax (Scotland) Act 2013 (which provides special rules for chargeable consideration in relation to qualifying public or educational bodies) in consequence of the Post-16 Education (Scotland) Act 2013 ([asp 12](#)).