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

SCHEDULE 15
RELIEF FOR COMPLIANCE WITH PLANNING OBLIGATIONS

The relief

- 1 A land transaction that is entered into in order to comply with—
- (a) a planning obligation, or
 - (b) a modification of a planning obligation,
- is exempt from charge if the qualifying conditions are met.

Commencement Information

- II** Sch. 15 para. 1 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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