

*Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, SCHEDULE 15. (See end of Document for details)*

## SCHEDULE 15

(introduced by section 27)

### 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**

**I1** Sch. 15 para. 1 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

#### *The qualifying conditions*

- 2 The qualifying conditions are—
- (a) that the planning obligation or modification is enforceable against the seller,
  - (b) that the buyer is a public body, and
  - (c) the effective date of the transaction is within the period of 5 years beginning with the date on which the planning obligation was entered into or modified.

#### **Commencement Information**

**I2** Sch. 15 para. 2 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

#### *“Planning obligation” and “modification”*

- 3 “Planning obligation” means an agreement made under section 75 of the Town and Country Planning (Scotland) Act 1997 (c.8).

#### **Commencement Information**

**I3** Sch. 15 para. 3 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 4 “Modification” of a planning obligation means modification as mentioned in sections 75A and 75B of that Act.

#### **Commencement Information**

**I4** Sch. 15 para. 4 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

#### *Public authorities*

- 5 The following are public bodies for the purposes of paragraph 2(b)—
- a local authority,

---

*Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, SCHEDULE 15. (See end of Document for details)*

---

the common services agency established under section 10(1) of the National Health Service (Scotland) Act 1978 (c.29),  
a health board established under section 2(1)(a) of that Act,  
Healthcare Improvement Scotland established under section 10A of that Act,  
a special health board established under section 2(1)(b) of that Act,  
any other body that is the planning authority for any of the purposes of the planning Acts within the meaning of the Town and Country Planning (Scotland) Act 1997 (c.8),  
a person prescribed for the purposes of this paragraph by the Scottish Ministers by order.

---

**Commencement Information**

**I5** Sch. 15 para. 5 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, SCHEDULE 15.