
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 1. (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**

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 1.