
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 16 PUBLIC BODIES RELIEF

The relief

- 1 A land transaction entered into on, in consequence of or in connection with a reorganisation effected by or under an enactment is exempt from charge if the buyer and seller are both public bodies.

Commencement Information

- I1** Sch. 16 para. 1 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

- 2 The Scottish Ministers may, by order, provide that a land transaction that is not entered into as mentioned in paragraph 1 is exempt from charge if—
- (a) the transaction is effected by or under an enactment specified in the order, and
 - (b) either the buyer or the seller is a public body.

Commencement Information

- I2** Sch. 16 para. 2 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, Cross Heading: The relief.