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

SCHEDULE 2 CHARGEABLE CONSIDERATION

Indemnity given by buyer

- 14 Where the buyer agrees to indemnify the seller in respect of liability to a third party arising from breach of an obligation owed by the seller in relation to the land that is the subject of the transaction, neither the agreement nor any payment made in pursuance of it counts as chargeable consideration.

Commencement Information

- II** Sch. 2 para. 14 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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