

---

*Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 17. (See end of Document for details)*

---

## SCHEDULE 2 CHARGEABLE CONSIDERATION

### *Arrangements involving public or educational bodies*

- 17 (1) This paragraph applies in any case where arrangements are entered into under which—
- (a) there is a transfer of the ownership, or the grant or assignation of a lease, of land by a qualifying body (A) to a non-qualifying body (B) (“the main transfer”),
  - (b) in consideration (whether in whole or in part) of the main transfer there is a grant by B to A of a lease or sub-lease of the whole, or substantially the whole, of that land (“the leaseback”),
  - (c) B undertakes to carry out works or provide services to A, and
  - (d) some or all of the consideration given by A to B for the carrying out of those works or the provision of those services is consideration in money,
- whether or not there is also a transfer of the ownership, or the grant or assignation of a lease, of any land by A to B (a “transfer of surplus land”).
- (2) The following are qualifying bodies—
- (a) public bodies within paragraph 4 of schedule 16,
  - (b) grant-aided schools within the meaning of section 135(1) of the Education (Scotland) Act 1980 (c.44), and
  - [<sup>F1</sup>(c) any post-16 education body within the meaning of section 35(1) of the Further and Higher Education (Scotland) Act 2005 (asp 6) . ]
- (3) The Scottish Ministers may, by order, modify sub-paragraph (2) so as to—
- (a) add a person or body to the list of qualifying bodies,
  - (b) remove a person or body from that list,
  - (c) vary the description of any qualifying body.
- (4) The following do not count as chargeable consideration for the main transfer or any transfer of surplus land—
- (a) the leaseback,
  - (b) the carrying out of building works by B for A, or
  - (c) the provision of services by B to A.
- (5) The chargeable consideration for the leaseback does not include—
- (a) the main transfer,
  - (b) any transfer of surplus land, or
  - (c) the consideration in money paid by A to B for the building works or other services referred to in sub-paragraph (4).
- (6) Sub-paragraphs (4) and (5) are to be disregarded for the purposes of determining whether the land transaction in question is notifiable.

#### Textual Amendments

- F1** Sch. 2 para. 17(2)(c) substituted (1.4.2015) by [The Land and Buildings Transaction Tax \(Qualifying Public or Educational Bodies\) \(Scotland\) Amendment Order 2014 \(S.S.I. 2014/351\)](#), arts. 1, 2

**Changes to legislation:** *There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 17. (See end of Document for details)*

---

**Commencement Information**

**II** Sch. 2 para. 17 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 17.