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

SCHEDULE 3
SALE AND LEASEBACK RELIEF

Sale and leaseback arrangements

- 2 A sale and leaseback arrangement is an arrangement under which—
- (a) a person (A) transfers or grants to another person (B) a major interest in land (the “sale”), and
 - (b) out of that interest B grants a lease to A (the “leaseback”).

Commencement Information

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

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