
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 3 SALE AND LEASEBACK RELIEF

The relief

- 1 The leaseback element of a sale and leaseback arrangement is exempt from charge if the qualifying conditions are met.

Commencement Information

- 11** Sch. 3 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, Cross Heading: The relief.