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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 1. (See end of Document for details)

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### 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.

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#### **Commencement Information**

- II** 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, Paragraph 1.