



# Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

## PART 2

### KEY CONCEPTS

## CHAPTER 3

### CHARGEABLE TRANSACTIONS AND CHARGEABLE CONSIDERATION

#### *Chargeable transaction*

#### **15 Chargeable transaction**

A land transaction is a chargeable transaction unless it is—

- (a) an exempt transaction, or
- (b) otherwise exempt from charge.

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#### **Commencement Information**

**11** [S. 15](#) 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, Section 15.