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

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## SCHEDULE 1 EXEMPT TRANSACTIONS

### *No chargeable consideration*

- 1 A land transaction is an exempt transaction if there is no chargeable consideration for the transaction.

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#### **Commencement Information**

- II** Sch. 1 para. 1 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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