



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.

Commencement Information

11 [S. 15](#) in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

16 Exempt transaction

A transaction is exempt if schedule 1 provides that it is so exempt.

Commencement Information

12 [S. 16](#) 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: Chargeable transaction.