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

I1 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

I2 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.