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

SCHEDULE 15
RELIEF FOR COMPLIANCE WITH PLANNING OBLIGATIONS

The qualifying conditions

- 2 The qualifying conditions are—
- (a) that the planning obligation or modification is enforceable against the seller,
 - (b) that the buyer is a public body, and
 - (c) the effective date of the transaction is within the period of 5 years beginning with the date on which the planning obligation was entered into or modified.

Commencement Information

- II** Sch. 15 para. 2 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

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