
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 2. (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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