



# Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

## PART 2 **S**

### KEY CONCEPTS

## CHAPTER 3 **S**

### CHARGEABLE TRANSACTIONS AND CHARGEABLE CONSIDERATION

#### *Chargeable transaction*

#### 15 Chargeable transaction **S**

- A land transaction is a chargeable transaction unless it is—
- an exempt transaction, or
  - 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 **S**

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.