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

SCHEDULE 13 **S**
CHARITIES RELIEF

The relief

- 1 A land transaction is exempt from charge if the buyer is a charity and the qualifying conditions are met.

Commencement Information

- II** Sch. 13 para. 1 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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