

Status: Point in time view as at 25/09/2014.

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

VALID FROM 01/04/2015

SCHEDULE 1

(introduced by section 16)

EXEMPT TRANSACTIONS

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SCHEDULE 2

(introduced by section 17)

CHARGEABLE CONSIDERATION

.....

SCHEDULE 3

(introduced by section 27)

SALE AND LEASEBACK RELIEF

.....

SCHEDULE 4

(introduced by section 27)

RELIEF FOR CERTAIN ACQUISITIONS OF RESIDENTIAL PROPERTY

.....

SCHEDULE 5

(introduced by section 27)

MULTIPLE DWELLINGS RELIEF

.....

SCHEDULE 6

(introduced by section 27)

RELIEF FOR CERTAIN ACQUISITIONS BY REGISTERED SOCIAL LANDLORDS

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SCHEDULE 7

(introduced by section 27)

ALTERNATIVE PROPERTY FINANCE RELIEF

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SCHEDULE 8

(introduced by section 27)

RELIEF FOR ALTERNATIVE FINANCE INVESTMENT BONDS

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SCHEDULE 9

(introduced by section 27)

CROFTING COMMUNITY RIGHT TO BUY RELIEF

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SCHEDULE 10

(introduced by section 27)

GROUP RELIEF

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VALID FROM 07/11/2014

SCHEDULE 11

(introduced by section 27)

RECONSTRUCTION RELIEF AND ACQUISITION RELIEF

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SCHEDULE 12

(introduced by section 27)

RELIEF FOR INCORPORATION OF LIMITED LIABILITY PARTNERSHIP

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VALID FROM 07/11/2014

SCHEDULE 13
(introduced by section 27)

CHARITIES RELIEF

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SCHEDULE 14
(introduced by section 27)

RELIEF FOR CERTAIN COMPULSORY PURCHASES

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SCHEDULE 15
(introduced by section 27)

RELIEF FOR COMPLIANCE WITH PLANNING OBLIGATIONS

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SCHEDULE 16
(introduced by section 27)

PUBLIC BODIES RELIEF

.....

SCHEDULE 17
(introduced by section 49)

PARTNERSHIPS

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SCHEDULE 18
(introduced by section 50)

TRUSTS

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SCHEDULE 19

(introduced by section 52)

LEASES

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SCHEDULE 20

(introduced by section 66)

INDEX OF DEFINED EXPRESSIONS

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