



Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

PART 3

CALCULATION OF TAX AND RELIEFS

Reliefs

27 Reliefs

- (1) The following schedules provide for reliefs from the tax in relation to certain land transactions—
 - schedule 3 (sale and leaseback relief),
 - schedule 4 (relief for certain acquisitions of residential property),
 - schedule 5 (multiple dwellings relief),
 - schedule 6 (relief for certain acquisitions by registered social landlords),
 - schedule 7 (alternative property finance relief),
 - schedule 8 (relief for alternative finance investment bonds),
 - schedule 9 (crofting community right to buy relief),
 - schedule 10 (group relief),
 - schedule 11 (reconstruction relief and acquisition relief),
 - schedule 12 (relief for incorporation of limited liability partnership),
 - schedule 13 (charities relief),
 - schedule 14 (relief for certain compulsory purchases),
 - schedule 15 (relief for compliance with planning obligations),
 - schedule 16 (public bodies relief).
- (2) Any relief under any of those schedules must be claimed in the first return made in relation to the transaction or in an amendment of that return.
- (3) The Scottish Ministers may, by order, modify this Act so as to—
 - (a) add a relief,
 - (b) modify an existing relief, or

Status: This is the original version (as it was originally enacted).

- (c) remove a relief.
- (4) An order under subsection (3) may also modify any other enactment that the Scottish Ministers consider appropriate.