

[<sup>F1</sup>SCHEDULE 16A  
VISITING FORCES AND INTERNATIONAL MILITARY HEADQUARTERS RELIEFS

**Textual Amendments**

- F1** Schs. 16A-16C inserted (1.4.2015) by [The Land and Buildings Transaction Tax \(Addition and Modification of Reliefs\) \(Scotland\) Order 2015 \(S.S.I. 2015/93\)](#) , arts. 1(2) , **2(6)**

*The relief*

1. A land transaction entered into with a view to any of the following is exempt from charge—
  - (a) building or enlarging barracks or camps for a visiting force,
  - (b) facilitating the training in Scotland of a visiting force,
  - (c) promoting the health or efficiency of a visiting force.
2. Paragraph 1 has effect in relation to any designated international military headquarters as if—
  - (a) the headquarters were a visiting force of a designated country, and
  - (b) the members of that visiting force consisted of such of the persons serving at or attached to the headquarters as are members of the armed forces of a designated country.
3. In this schedule—

“designated” means designated by or under any Order in Council made for the purposes of section 74A of the Finance Act 1960 (relief from stamp duty land tax),

“visiting force” means any body, contingent or detachment of a country’s forces which is for the time being or is to be present in Scotland on the invitation of Her Majesty’s Government in the United Kingdom.]

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: The relief.