

SCHEDULE 1
EXEMPT TRANSACTIONS

Acquisitions by the Crown

- 2 A land transaction under which the buyer is any of the following is an exempt transaction—
- (a) the Scottish Ministers,
 - (b) the Scottish Parliamentary Corporate Body,
 - (c) a Minister of the Crown,
 - (d) the Corporate Officer of the House of Lords,
 - (e) the Corporate Officer of the House of Commons,
 - (f) a Northern Ireland department,
 - (g) the Northern Ireland Assembly Commission,
 - (h) the Welsh Ministers, the First Minister for Wales and the Counsel General to the Welsh Assembly Government,
 - (i) the National Assembly for Wales Commission,
 - (j) the National Assembly for Wales.

Commencement Information

II Sch. 1 para. 2 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: Acquisitions by the Crown.