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**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. (See end of Document for details)

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## 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.

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#### **Commencement Information**

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

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