

*Status: Point in time view as at 01/04/2015.*

*Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, SCHEDULE 13A. (See end of Document for details)*

[<sup>F1</sup>SCHEDULE 13A  
(INTRODUCED BY SECTION 27)

**Textual Amendments**

**F1** Schs. 13A, 13B 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(5)**

**FRIENDLY SOCIETIES RELIEF**

***The relief***

1. A land transaction effected by or in consequence of any of the following is exempt from charge—
  - (a) an amalgamation of two or more registered societies under section 82 of the Friendly Societies Act 1974 (amalgamation and transfer of engagements),
  - (b) an amalgamation of two or more friendly societies under section 85 of the Friendly Societies Act 1992 (amalgamation of friendly societies),
  - (c) a transfer of engagements between registered societies under section 82 of the Friendly Societies Act 1974,
  - (d) a transfer of engagements between friendly societies under section 86 of the Friendly Societies Act 1992 (transfer of engagements by or to friendly society),
  - (e) a transfer of the engagements of a friendly society pursuant to a direction given by the appropriate authority under section 90 of the Friendly Societies Act 1992.

***Interpretation***

2. In this schedule—
  - “the appropriate authority” has the meaning given by section 119(1) of the Friendly Societies Act 1992,
  - “friendly society” has the meaning given by section 116 of that Act,
  - “registered” in relation to a society, has the meaning given by section 111 of the Friendly Societies Act 1974.]

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