
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 1. (See end of Document for details)

[^{F1}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.]

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There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 1.