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

[^{F1}SCHEDULE 13B
(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)**

BUILDING 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 building societies under section 93 of the Building Societies Act 1986 (amalgamations),
 - (b) a transfer of engagements between building societies under section 94 of that Act (transfer of engagements).

Interpretation

2. In this schedule, “building society” has the meaning given by section 119(1) of the Building Societies Act 1986.]

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