

[^{F1}SCHEDULE 16A
VISITING FORCES AND INTERNATIONAL MILITARY HEADQUARTERS RELIEFS

Textual Amendments

- F1** Schs. 16A-16C 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(6)**

The relief

1. A land transaction entered into with a view to any of the following is exempt from charge—
 - (a) building or enlarging barracks or camps for a visiting force,
 - (b) facilitating the training in Scotland of a visiting force,
 - (c) promoting the health or efficiency of a visiting force.]

Changes to legislation:

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