

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Land and Buildings Transaction Tax (Scotland) Act 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULE 20

(introduced by section 66)

INDEX OF DEFINED EXPRESSIONS

Commencement Information

II Sch. 20 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

<i>Expression</i>	<i>Interpretation provision</i>
acquisition	section 6
acquisition relief	section 65
bare trust	paragraph 19 of schedule 18
buyer	section 7
chargeable consideration	section 17 and schedule 2
chargeable interest	section 4
chargeable transaction	section 15
charities relief	section 65
company	section 65
completion	section 64
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contingent	section 18
contract	section 65
conveyance	section 65
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exempt interest	section 5
exempt transaction	section 16
[^{F1} first-time buyer relief]	[^{F1} section 65]
group relief	section 65
jointly entitled	section 65
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land transaction return	section 65
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market value	section 62
net present value	paragraph 6 of schedule 19
nil rate tax band	section 24(2) and paragraph 3 of schedule 19
non-residential property	section 59(2)
notifiable transaction	section 30
partnership	paragraph 2 of schedule 17
personal representatives	section 65
property-investment partnership	paragraph 31 of schedule 17
reconstruction relief	section 65
registered social landlord	section 65
residential property	section 59(1)
making of a return	section 38
seller	section 7
settlement	paragraph 21 of schedule 18
subject-matter	section 61
[^{F2} sub-sale development relief	section 65]
substantial performance	section 14
the tax	section 65
the Tax Authority	section 54
tax band	section 24 and paragraph 3 of schedule 19
tax rate	section 24 and paragraph 3 of schedule 19
unit trust scheme	section 45(5)
unit holder	section 45(5)

Textual Amendments

- F1** Words in sch. 20 inserted (30.6.2018) by [The Land and Buildings Transaction Tax \(First-Time Buyer Relief\) \(Scotland\) Order 2018 \(S.S.I. 2018/221\)](#), arts. 1(1), **4(2)** (with art. 6)
- F2** Words in sch. 20 inserted (1.4.2015) by [The Land and Buildings Transaction Tax \(Sub-sale Development Relief and Multiple Dwellings Relief\) \(Scotland\) Order 2015 \(S.S.I. 2015/123\)](#), arts. 1(1), **6(2)**

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- sch. 2A para. 6(1A) inserted by [S.S.I. 2024/104 art. 6\(a\)](#)
- sch. 2A para. 8(1)(d) inserted by [S.S.I. 2024/104 art. 7\(5\)](#)
- sch. 2A para. 9B9C and cross-headings inserted by [S.S.I. 2024/104 art. 8](#)
- sch. 6A inserted by [S.S.I. 2024/104 sch.](#)