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

SCHEDULE 6
RELIEF FOR CERTAIN ACQUISITIONS BY REGISTERED SOCIAL LANDLORDS

The relief

- 1 A land transaction under which the buyer is a registered social landlord is exempt from charge if [^{F1}one or more of] the qualifying conditions are met.

Textual Amendments

- F1** Words in Sch. 6 para. 1 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(3)(a)**

Commencement Information

- I1** Sch. 6 para. 1 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

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