
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 2. (See end of Document for details)

[^{F1}SCHEDULE 16D (INTRODUCED BY SECTION 27)
GREEN FREEPORTS RELIEF

Textual Amendments

- F1** Sch. 16D inserted (1.10.2023) by The Land and Buildings Transaction Tax (Green Freeports Relief) (Scotland) Order 2023 (S.S.I. 2023/280), art. 1(1), **sch.**

PART 2

THE RELIEF

Full relief

2. (1) This paragraph applies to a land transaction if—
- (a) at least 90% of the chargeable consideration for the transaction is attributable to qualifying green freeport land, and
 - (b) the effective date of the transaction is within the period beginning on 1 October 2023 and ending on 30 September 2028.
- (2) The transaction is exempt from charge.]

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There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 2.