
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 6. (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 3

KEY TERMS

Qualifying green freeport land

6. (1) For the purposes of this schedule, transaction land is “qualifying green freeport land” to the extent that, on the effective date of the transaction—
- (a) it is situated in a green freeport tax site, and
 - (b) the buyer intends it to be used exclusively in a qualifying manner.
- (2) In this schedule, “green freeport tax site” means an area in Scotland which—
- (a) is within an area which is identified as a freeport in a document published by, or with the consent of, the Treasury for the purposes of section 113 of the Finance Act 2021 (and not withdrawn), and
 - (b) has been designated by regulations made under that section.]

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 6.