

**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 13 CHARITIES RELIEF

### *Interpretation*

- 15 (1) In this schedule, “charity” means—
- (a) a body registered in the Scottish Charity Register, or
  - (b) a body which is—
    - (i) established under the law of a relevant territory,
    - (ii) managed or controlled wholly or mainly outwith Scotland, and
    - (iii) meets at least one of the conditions in sub-paragraph (2).
- (2) The conditions are—
- (a) the body is registered in a register corresponding to the Scottish Charity Register,
  - (b) the body's purposes consist only of one or more of the charitable purposes.
- (3) A relevant territory is—
- (a) England and Wales,
  - (b) Northern Ireland,
  - (c) a member State of the European Union other than the United Kingdom, or
  - (d) a territory specified in regulations made by the Scottish Ministers.

#### **Commencement Information**

- I1** Sch. 13 para. 15 in force at 7.11.2014 for specified purposes by [S.S.I. 2014/279](#) , [art. 2](#) , [Sch.](#)  
**I2** Sch. 13 para. 15 in force at 1.4.2015 in so far as not already in force by [S.S.I. 2015/108](#) , [art. 2](#)

- 16 In this schedule, "charitable purposes" has the meaning given by section 106 of the Charities and Trustee Investments (Scotland) Act 2005 (asp 10).

#### **Commencement Information**

- I3** Sch. 13 para. 16 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

- 17 In this schedule, “annual rent” means the average annual rent over the term of the lease or, if—
- (a) different amounts of rent are payable for different parts of the term, and
  - (b) those amounts (or any of them) are ascertainable at the time of the disqualifying event,
- the average annual rent over the period for which the highest ascertainable rent is payable.

#### **Commencement Information**

- I4** Sch. 13 para. 17 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 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.](#)