Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, SCHEDULE 13A. (See end of Document for details)*

[F1SCHEDULE 13A S
(*INTRODUCED BY SECTION 27*)

Textual Amendments

F1 Schs. 13A, 13B 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(5)**

FRIENDLY SOCIETIES RELIEF

The relief

1. A land transaction effected by or in consequence of any of the following is exempt from charge—
   (a) an amalgamation of two or more registered societies under section 82 of the Friendly Societies Act 1974 (amalgamation and transfer of engagements),
   (b) an amalgamation of two or more friendly societies under section 85 of the Friendly Societies Act 1992 (amalgamation of friendly societies),
   (c) a transfer of engagements between registered societies under section 82 of the Friendly Societies Act 1974,
   (d) a transfer of engagements between friendly societies under section 86 of the Friendly Societies Act 1992 (transfer of engagements by or to friendly society),
   (e) a transfer of the engagements of a friendly society pursuant to a direction given by the appropriate authority under section 90 of the Friendly Societies Act 1992.

Interpretation

2. In this schedule—
   "the appropriate authority" has the meaning given by section 119(1) of the Friendly Societies Act 1992,
   "friendly society" has the meaning given by section 116 of that Act,
   "registered" in relation to a society, has the meaning given by section 111 of the Friendly Societies Act 1974.**]**

Status:
Point in time view as at 01/04/2015.

Changes to legislation:
There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, SCHEDULE 13A.