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**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

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[<sup>F1</sup>SCHEDULE 13B  
(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)**

*BUILDING 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 building societies under section 93 of the Building Societies Act 1986 (amalgamations),
  - (b) a transfer of engagements between building societies under section 94 of that Act (transfer of engagements).

***Interpretation***

2. In this schedule, “building society” has the meaning given by section 119(1) of the Building Societies Act 1986.]

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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.](#)