

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 6

(introduced by section 27)

RELIEF FOR CERTAIN ACQUISITIONS BY REGISTERED SOCIAL LANDLORDS

The relief

- 1 A land transaction under which the buyer is a registered social landlord is exempt from charge if [^{F1}one or more of] the qualifying conditions are met.

Textual Amendments

- F1** Words in Sch. 6 para. 1 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(3)(a)**

Commencement Information

- I1** Sch. 6 para. 1 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

The qualifying conditions

- 2 The qualifying conditions are—
- (a) that the registered social landlord is controlled by its tenants,
 - (b) that the seller is one of the following—
 - (i) a registered social landlord,
 - (ii) the Scottish Ministers,
 - (iii) a local authority, [^{F2}or]
 - (c) that the transaction is funded with the assistance of a grant or other financial assistance—
 - (i) made or given by way of a distribution pursuant to section 25 of the National Lottery etc. Act 1993 (c.39) (application of money by distributing bodies), or
 - (ii) under section 2 of the Housing (Scotland) Act 1988 (c.43) (general functions of the Scottish Ministers).

Textual Amendments

- F2** Word in Sch. 6 para. 2(b)(iii) substituted (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(3)(b)**

Commencement Information

- I2** Sch. 6 para. 2 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

Landlord controlled by tenants

- 3 The reference in paragraph 2(a) to a registered social landlord controlled by its tenants is to a registered social landlord the majority of whose board members are tenants occupying properties owned or managed by it.

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Commencement Information

I3 Sch. 6 para. 3 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

4 For the purposes of paragraph 3, “board member” is to be construed as follows—

Type of registered social landlord	Board member
Company	A director of the company
Body corporate whose affairs are managed by its members	A member
Body of trustees	A trustee
None of the above	A member of the committee of management or other body to which is entrusted the direction of the affairs of the registered social landlord

Commencement Information

I4 Sch. 6 para. 4 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.](#)