
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2023 No.

**The Land and Buildings Transaction Tax
(Green Freeports Relief) (Scotland) Order 2023**

Green freeports relief

2.—(1) The Act is amended as follows.

(2) In section 27(1) (reliefs), after “schedule 16C (lighthouses relief)”, insert—
“schedule 16D (green freeports relief).”.

(3) In section 33 (further return where relief withdrawn)—

- (a) the word “or” at the end of subsection (1)(e) is repealed,
- (b) after subsection (1)(f) insert—

“or,

(g) Part 4 of schedule 16D (green freeports relief).”.

(c) after subsection (4)(f) insert—

“(g) in relation to the withdrawal of relief under schedule 16D, an event mentioned in paragraph 8(1) of that schedule.”.

(4) In section 58 (connected persons), after paragraph (ha) insert—

“(hb) schedule 16D.”.

(5) After schedule 16C (lighthouses relief) insert schedule 16D contained in the schedule of this Order.

(6) In schedule 19 (leases), in paragraph 27(3) (cases where assignation of lease treated as grant of lease), after sub-paragraph (f) insert—

“(g) schedule 16D (green freeports relief).”.