
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2023 No.

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

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Land and Buildings Transaction Tax (Green Freeports Relief) (Scotland) Order 2023 and comes into force on 1 October 2023.

(2) In this Order, “the Act” means the Land and Buildings Transaction Tax (Scotland) Act 2013.

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(3) In section 33 (further return where relief withdrawn)—

(a) the word “or” at the end of subsection (1)(e) is repealed,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).”.

Interest where relief is withdrawn

3.—(1) The Revenue Scotland and Tax Powers Act (Interest on Unpaid Tax and Interest Rates in General) Regulations 2015(1) are amended as follows.

(2) In regulation 3—

(a) the word “or” at the end of paragraph (f) is revoked,

(b) at the end of paragraph (g), for “and” substitute “or”,

(c) after paragraph (g) insert—

“(h) in relation to the withdrawal of relief under schedule 16D of the LBTT(S) Act 2013, an event mentioned in paragraph 8(1) of that schedule; and”.

(3) In regulation 4, in the Column headed ‘Relevant date’ corresponding with Land and buildings transaction tax—

(a) the word “or” at the end of paragraph (vi) is revoked,

(b) at the end of paragraph (vii), insert—

“, or

(viii) Part 4 of schedule 16D (green freeports relief) of the LBTT(S) Act 2013.”.

St Andrew’s House,
Edinburgh
Date

Name
Authorised to sign by the Scottish Ministers