**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

## SCHEDULE

Column 1 Column 2 Column 3 (provision of the Land and (subject matter) (purpose) **Buildings** Transaction Tax (Scotland) Act 2013) Section 24 Tax rates and tax bands Reliefs For the purpose Section 27(1)the of commencements below in schedules 5, 11 and 13 Section 27(3) and (4)Reliefs Section 42 Regulations about applications to defer payment in case of contingent or uncertain consideration of Section 52(1) Application the Land For the purpose of the and Buildings Transaction Tax commencement below in (Scotland) Act 2013 to leases schedule 19 Section 53 Regulations concerning nonresidential licences Section 59 Meaning of "residential property" For the purpose of making orders Paragraph 12 of schedule 5 Prescribed proportion for multiple For the purpose of making dwellings relief orders Paragraph 6 of schedule 11 Prescribed proportion for For the purpose of making acquisition relief orders Paragraph 15 of schedule 13 Relevant territories for charities For the purpose of making relief regulations Paragraph 3 of schedule 19 Tax rates and tax bands for leases