

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Land and Buildings Transaction Tax (Scotland) Act 2013 in relation to reliefs from land and buildings transaction tax.

Article 2(3) corrects an error in relation to relief for certain acquisitions by registered social landlords in schedule 6.

Article 2(4) modifies the means of calculatingcrofting community right to buy relief in schedule 9.

Article 2(5) and (6) add new reliefs namely friendly societies relief (schedule 13A), building societies relief (schedule 13B), visiting forces and international military headquarters reliefs (schedule 16A), relief for property accepted in satisfaction of tax (schedule 16B) and lighthouses relief (schedule 16C).