
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 280

**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- (3) In section 33 (further return where relief withdrawn)—
- (a) the word “or” at the end of subsection (1)(e) is repealed,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).”.