



# Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

## PART 3

### CALCULATION OF TAX AND RELIEFS

#### *Reliefs*

#### 27 Reliefs

(1) The following schedules provide for reliefs from the tax in relation to certain land transactions—

- schedule 3 (sale and leaseback relief),
- schedule 4 (relief for certain acquisitions of residential property),
- [<sup>F1</sup>schedule 4A (first-time buyer relief),]
- schedule 5 (multiple dwellings relief),
- schedule 6 (relief for certain acquisitions by registered social landlords),
- schedule 7 (alternative property finance relief),
- schedule 8 (relief for alternative finance investment bonds),
- schedule 9 (crofting community right to buy relief),
- schedule 10 (group relief),
- [<sup>F2</sup>schedule 10A (sub-sale development relief),]
- schedule 11 (reconstruction relief and acquisition relief),
- schedule 12 (relief for incorporation of limited liability partnership),
- schedule 13 (charities relief),
- [<sup>F3</sup>schedule 13A (friendly societies relief),
- schedule 13B (building societies relief),]
- schedule 14 (relief for certain compulsory purchases),
- schedule 15 (relief for compliance with planning obligations),
- schedule 16 (public bodies relief).
- [<sup>F4</sup>schedule 16A (visiting forces and international military headquarters reliefs),

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*Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Reliefs. (See end of Document for details)*

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schedule 16B (relief for property accepted in satisfaction of tax),  
 schedule 16C (lighthouses relief).]  
 [<sup>F5</sup> schedule 16D (green freeports relief).]

(2) Any relief under any of those schedules must be claimed in the first return made in relation to the transaction or in an amendment of that return.

[<sup>F6</sup>(2A) For the period allowed for amendment of returns, see section 83 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).]

(3) The Scottish Ministers may, by order, modify this Act so as to—

- (a) add a relief,
- (b) modify an existing relief, or
- (c) remove a relief.

(4) An order under subsection (3) may also modify any other enactment that the Scottish Ministers consider appropriate.

#### Textual Amendments

- F1** Words in s. 27(1) inserted (30.6.2018) by [The Land and Buildings Transaction Tax \(First-Time Buyer Relief\) \(Scotland\) Order 2018 \(S.S.I. 2018/221\)](#), arts. 1(1), **3** (with art. 6)
- F2** Entry in s. 27(1) inserted (1.4.2015) by [The Land and Buildings Transaction Tax \(Sub-sale Development Relief and Multiple Dwellings Relief\) \(Scotland\) Order 2015 \(S.S.I. 2015/123\)](#), arts. 1(1), **3**
- F3** Entries in s. 27(1) inserted (1.4.2015) by [The Land and Buildings Transaction Tax \(Addition and Modification of Reliefs\) \(Scotland\) Order 2015 \(S.S.I. 2015/93\)](#), arts. 1(2), **2(2)(a)**
- F4** Entries in s. 27(1) inserted (1.4.2015) by [The Land and Buildings Transaction Tax \(Addition and Modification of Reliefs\) \(Scotland\) Order 2015 \(S.S.I. 2015/93\)](#), arts. 1(2), **2(2)(b)**
- F5** Words in s. 27(1) inserted (1.10.2023) by [The Land and Buildings Transaction Tax \(Green Freeports Relief\) \(Scotland\) Order 2023 \(S.S.I. 2023/280\)](#), arts. 1(1), **2(2)**
- F6** S. 27(2A) inserted (1.4.2015) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), **Sch. 4 para. 9(4)** (with ss. 257-259); S.S.I. 2015/110, art. 2(1)

#### Commencement Information

- I1** S. 27(1) in force at 7.11.2014 for specified purposes by [S.S.I. 2014/279](#), art. 2, **Sch.**
- I2** S. 27(1) in force at 1.4.2015 in so far as not already in force by [S.S.I. 2015/108](#), **art. 2**
- I3** S. 27(2) in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**
- I4** S. 27(3)(4) in force at 7.11.2014 by [S.S.I. 2014/279](#), art. 2, **Sch.**

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Reliefs.