

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

SCHEDULE 13 CHARITIES RELIEF

Interpretation

- 15 (1) In this schedule, “charity” means—
- (a) a body registered in the Scottish Charity Register, or
 - (b) a body which is—
 - (i) established under the law of a relevant territory,
 - (ii) managed or controlled wholly or mainly outwith Scotland, and
 - (iii) meets at least one of the conditions in sub-paragraph (2).
- (2) The conditions are—
- (a) the body is registered in a register corresponding to the Scottish Charity Register,
 - (b) the body's purposes consist only of one or more of the charitable purposes.
- (3) A relevant territory is—
- (a) England and Wales,
 - (b) Northern Ireland,
 - (c) a member State of the European Union other than the United Kingdom, or
 - (d) a territory specified in regulations made by the Scottish Ministers.

Commencement Information

- I1** Sch. 13 para. 15 in force at 7.11.2014 for specified purposes by [S.S.I. 2014/279](#), [art. 2](#), [Sch.](#)
I2 Sch. 13 para. 15 in force at 1.4.2015 in so far as not already in force by [S.S.I. 2015/108](#), [art. 2](#)

- 16 In this schedule, “charitable purposes” has the meaning given by section 106 of the Charities and Trustee Investments (Scotland) Act 2005 (asp 10).

Commencement Information

- I3** Sch. 13 para. 16 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 17 In this schedule, “annual rent” means the average annual rent over the term of the lease or, if—
- (a) different amounts of rent are payable for different parts of the term, and
 - (b) those amounts (or any of them) are ascertainable at the time of the disqualifying event,
- the average annual rent over the period for which the highest ascertainable rent is payable.

Commencement Information

- I4** Sch. 13 para. 17 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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