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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 1. (See end of Document for details)

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[<sup>F1</sup>SCHEDULE 13B  
(INTRODUCED BY SECTION 27)

**Textual Amendments**

**F1** Schs. 13A, 13B 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(5)**

*BUILDING SOCIETIES RELIEF*

***The relief***

1. A land transaction effected by or in consequence of any of the following is exempt from charge—
  - (a) an amalgamation of two or more building societies under section 93 of the Building Societies Act 1986 (amalgamations),
  - (b) a transfer of engagements between building societies under section 94 of that Act (transfer of engagements).]

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