

[^{F1}SCHEDULE 16A
VISITING FORCES AND INTERNATIONAL MILITARY HEADQUARTERS RELIEFS

Textual Amendments

- F1** Schs. 16A-16C 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(6)**

The relief

2. Paragraph 1 has effect in relation to any designated international military headquarters as if—
- (a) the headquarters were a visiting force of a designated country, and
 - (b) the members of that visiting force consisted of such of the persons serving at or attached to the headquarters as are members of the armed forces of a designated country.]

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 2.