

[<sup>F1</sup>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*

3. In this schedule—

“designated” means designated by or under any Order in Council made for the purposes of section 74A of the Finance Act 1960 (relief from stamp duty land tax),

“visiting force” means any body, contingent or detachment of a country’s forces which is for the time being or is to be present in Scotland on the invitation of Her Majesty’s Government in the United Kingdom.]

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 3.