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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: The relief. (See end of Document for details)

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## [<sup>F1</sup>SCHEDULE 16C LIGHTHOUSES RELIEF

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### 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*

1. A land transaction entered into by or under the direction of the Secretary of State for the purposes of carrying into effect Part 8 (lighthouses) of the Merchant Shipping Act 1995 is exempt from charge.
2. A land transaction entered into by or under the direction of the Commissioners of Northern Lighthouses for the purposes of carrying on the services referred to in section 221(1) of the Merchant Shipping Act 1995 is exempt from charge.]

**Changes to legislation:**

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