
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, SCHEDULE 20 . (See end of Document for details)

SCHEDULE 20

(introduced by section 66)

INDEX OF DEFINED EXPRESSIONS

Commencement Information

II Sch. 20 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

<i>Expression</i>	<i>Interpretation provision</i>
acquisition	section 6
acquisition relief	section 65
bare trust	paragraph 19 of schedule 18
buyer	section 7
chargeable consideration	section 17 and schedule 2
chargeable interest	section 4
chargeable transaction	section 15
charities relief	section 65
company	section 65
completion	section 64
connected person	section 58
contingent	section 18
contract	section 65
conveyance	section 65
debt	paragraph 6(4) of schedule 1
disposal	section 6
effective date	section 63
employee	section 65
exempt interest	section 5
exempt transaction	section 16
[^{F1} first-time buyer relief]	[^{F1} section 65]
group relief	section 65
jointly entitled	section 65
land transaction	section 3
land transaction return	section 65
linked transaction	section 57
main subject-matter	section 61
major interest in land	section 60

Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, SCHEDULE 20 . (See end of Document for details)

market value	section 62
net present value	paragraph 6 of schedule 19
nil rate tax band	section 24(2) and paragraph 3 of schedule 19
non-residential property	section 59(2)
notifiable transaction	section 30
partnership	paragraph 2 of schedule 17
personal representatives	section 65
property-investment partnership	paragraph 31 of schedule 17
reconstruction relief	section 65
registered social landlord	section 65
residential property	section 59(1)
making of a return	section 38
seller	section 7
settlement	paragraph 21 of schedule 18
subject-matter	section 61
[^{F2} sub-sale development relief	section 65]
substantial performance	section 14
the tax	section 65
the Tax Authority	section 54
tax band	section 24 and paragraph 3 of schedule 19
tax rate	section 24 and paragraph 3 of schedule 19
unit trust scheme	section 45(5)
unit holder	section 45(5)

Textual Amendments

- F1** Words in sch. 20 inserted (30.6.2018) by [The Land and Buildings Transaction Tax \(First-Time Buyer Relief\) \(Scotland\) Order 2018 \(S.S.I. 2018/221\)](#), arts. 1(1), **4(2)** (with art. 6)
- F2** Words in sch. 20 inserted (1.4.2015) by [The Land and Buildings Transaction Tax \(Sub-sale Development Relief and Multiple Dwellings Relief\) \(Scotland\) Order 2015 \(S.S.I. 2015/123\)](#), arts. 1(1), **6(2)**

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, SCHEDULE 20 .