

---

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

---

SCHEDULE 6  
RELIEF FOR CERTAIN ACQUISITIONS BY REGISTERED SOCIAL LANDLORDS

*The qualifying conditions*

- 2 The qualifying conditions are—
- (a) that the registered social landlord is controlled by its tenants,
  - (b) that the seller is one of the following—
    - (i) a registered social landlord,
    - (ii) the Scottish Ministers,
    - (iii) a local authority, <sup>[F1]</sup>or
  - (c) that the transaction is funded with the assistance of a grant or other financial assistance—
    - (i) made or given by way of a distribution pursuant to section 25 of the National Lottery etc. Act 1993 (c.39) (application of money by distributing bodies), or
    - (ii) under section 2 of the Housing (Scotland) Act 1988 (c.43) (general functions of the Scottish Ministers).

**Textual Amendments**

- F1** Word in Sch. 6 para. 2(b)(iii) substituted (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(3)(b)**

**Commencement Information**

- I1** Sch. 6 para. 2 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

**Changes to legislation:**

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