
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 4. (See end of Document for details)

SCHEDULE 6
RELIEF FOR CERTAIN ACQUISITIONS BY REGISTERED SOCIAL LANDLORDS

Landlord controlled by tenants

4 For the purposes of paragraph 3, “board member” is to be construed as follows—

Type of registered social landlord	Board member
Company	A director of the company
Body corporate whose affairs are managed by its members	A member
Body of trustees	A trustee
None of the above	A member of the committee of management or other body to which is entrusted the direction of the affairs of the registered social landlord

Commencement Information

II Sch. 6 para. 4 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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