
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 10. (See end of Document for details)

[^{F1}SCHEDULE 16D (INTRODUCED BY SECTION 27)
GREEN FREEPORTS RELIEF

Textual Amendments

- F1** Sch. 16D inserted (1.10.2023) by The Land and Buildings Transaction Tax (Green Freeports Relief) (Scotland) Order 2023 (S.S.I. 2023/280), art. 1(1), **sch.**

PART 4

WITHDRAWAL OF RELIEF

Disposal of interest in part of qualifying green freeport land during control period

10. (1) This paragraph applies where the buyer ceases to hold a chargeable interest in part of the qualifying green freeport land during the control period.
- (2) The references in paragraphs 8 and 9 to the qualifying green freeport land are to be treated as references only to the part of the qualifying green freeport land in relation to which the buyer still holds a chargeable interest (whether the chargeable interest acquired in the land transaction in respect of which relief was allowed under Part 2 of this schedule or another chargeable interest).]

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 10.