
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 3. (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 2

THE RELIEF

Partial relief

3. (1) This paragraph applies to a land transaction if—
- (a) the proportion of the chargeable consideration for the transaction that is attributable to qualifying green freeport land (“the relevant proportion”) is less than 90% but at least 10%, and
 - (b) the effective date of the transaction is within the period beginning on 1 October 2023 and ending on 30 September 2028.
- (2) The tax chargeable in respect of the transaction is reduced by the relevant proportion.]

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 3.