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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 5. (See end of Document for details)

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[<sup>F1</sup>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 3**

KEY TERMS

*Transaction land*

5. In this schedule, “transaction land”, in relation to a land transaction, means land a chargeable interest in which is the subject matter of the transaction.]

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