
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 9. (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

The control period

9. (1) In this schedule, the “control period”, in relation to a land transaction, means the shorter of—
- (a) the period of three years beginning with the effective date of that transaction, and
 - (b) the period beginning with the effective date of that transaction and ending with the effective date of the final transaction.
- (2) For the purposes of this paragraph, a land transaction is the “final transaction” if, immediately after the effective date of the transaction, neither the buyer nor a connected person holds a chargeable interest in the qualifying green freeport land (whether as a result of that transaction alone or as a result of that transaction and other land transactions).]

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 9.