

Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, PART 4. (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

Withdrawal of relief

8. (1) The relief is withdrawn if, at any time during the control period, the qualifying green freeport land is not used exclusively in a qualifying manner.
- (2) But the relief is not withdrawn where, because of a change in circumstances that is unforeseen and beyond the buyer's control, it is not reasonable to expect the qualifying green freeport land to be used exclusively in a qualifying manner at that time.
- (3) Where, at a time during the control period, the use of all or part of the qualifying green freeport land in a qualifying manner has not yet begun, that land (or that part of the land) is to be treated as being used exclusively in a qualifying manner if reasonable steps are being taken to ensure that it is used in that manner.
- (4) Where, at a time during the control period, the use of all or part of the qualifying green freeport land in a qualifying manner has ceased, that land (or that part of the land) is to be treated as being used exclusively in a qualifying manner if reasonable steps are being taken—
- (a) to ensure that it is used in that manner, or
- (b) to dispose of all chargeable interests in that land (or that part of the land) that are held by the buyer and connected persons in a timely manner.
- (5) Where the relief is withdrawn, the amount of tax chargeable is the amount that would have been chargeable in respect of the transaction but for the relief.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).

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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).]

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