



Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

PART 3

CALCULATION OF TAX AND RELIEFS

Reliefs

27 Reliefs

(1) The following schedules provide for reliefs from the tax in relation to certain land transactions—

- schedule 3 (sale and leaseback relief),
- schedule 4 (relief for certain acquisitions of residential property),
- [^{F1}schedule 4A (first-time buyer relief),]
- schedule 5 (multiple dwellings relief),
- schedule 6 (relief for certain acquisitions by registered social landlords),
- schedule 7 (alternative property finance relief),
- schedule 8 (relief for alternative finance investment bonds),
- schedule 9 (crofting community right to buy relief),
- schedule 10 (group relief),
- [^{F2}schedule 10A (sub-sale development relief),]
- schedule 11 (reconstruction relief and acquisition relief),
- schedule 12 (relief for incorporation of limited liability partnership),
- schedule 13 (charities relief),
- [^{F3}schedule 13A (friendly societies relief),
- schedule 13B (building societies relief),]
- schedule 14 (relief for certain compulsory purchases),
- schedule 15 (relief for compliance with planning obligations),
- schedule 16 (public bodies relief).
- [^{F4}schedule 16A (visiting forces and international military headquarters reliefs),

Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Section 27. (See end of Document for details)

schedule 16B (relief for property accepted in satisfaction of tax),
 schedule 16C (lighthouses relief).]
 [^{F5} schedule 16D (green freeports relief).]

(2) Any relief under any of those schedules must be claimed in the first return made in relation to the transaction or in an amendment of that return.

[^{F6}(2A) For the period allowed for amendment of returns, see section 83 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).]

(3) The Scottish Ministers may, by order, modify this Act so as to—

- (a) add a relief,
- (b) modify an existing relief, or
- (c) remove a relief.

(4) An order under subsection (3) may also modify any other enactment that the Scottish Ministers consider appropriate.

Textual Amendments

- F1** Words in s. 27(1) inserted (30.6.2018) by [The Land and Buildings Transaction Tax \(First-Time Buyer Relief\) \(Scotland\) Order 2018 \(S.S.I. 2018/221\)](#), arts. 1(1), **3** (with art. 6)
- F2** Entry in s. 27(1) inserted (1.4.2015) by [The Land and Buildings Transaction Tax \(Sub-sale Development Relief and Multiple Dwellings Relief\) \(Scotland\) Order 2015 \(S.S.I. 2015/123\)](#), arts. 1(1), **3**
- F3** Entries in s. 27(1) inserted (1.4.2015) by [The Land and Buildings Transaction Tax \(Addition and Modification of Reliefs\) \(Scotland\) Order 2015 \(S.S.I. 2015/93\)](#), arts. 1(2), **2(2)(a)**
- F4** Entries in s. 27(1) inserted (1.4.2015) by [The Land and Buildings Transaction Tax \(Addition and Modification of Reliefs\) \(Scotland\) Order 2015 \(S.S.I. 2015/93\)](#), arts. 1(2), **2(2)(b)**
- F5** Words in s. 27(1) inserted (1.10.2023) by [The Land and Buildings Transaction Tax \(Green Freeports Relief\) \(Scotland\) Order 2023 \(S.S.I. 2023/280\)](#), arts. 1(1), **2(2)**
- F6** S. 27(2A) inserted (1.4.2015) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), **Sch. 4 para. 9(4)** (with ss. 257-259); S.S.I. 2015/110, art. 2(1)

Commencement Information

- I1** S. 27(1) in force at 7.11.2014 for specified purposes by [S.S.I. 2014/279](#), art. 2, **Sch.**
- I2** S. 27(1) in force at 1.4.2015 in so far as not already in force by [S.S.I. 2015/108](#), **art. 2**
- I3** S. 27(2) in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**
- I4** S. 27(3)(4) in force at 7.11.2014 by [S.S.I. 2014/279](#), art. 2, **Sch.**

Changes to legislation:

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