

## SCHEDULE 1

(introduced by section 16)

### EXEMPT TRANSACTIONS

#### *No chargeable consideration*

- 1 A land transaction is an exempt transaction if there is no chargeable consideration for the transaction.

#### *Acquisitions by the Crown*

- 2 A land transaction under which the buyer is any of the following is an exempt transaction—
- (a) the Scottish Ministers,
  - (b) the Scottish Parliamentary Corporate Body,
  - (c) a Minister of the Crown,
  - (d) the Corporate Officer of the House of Lords,
  - (e) the Corporate Officer of the House of Commons,
  - (f) a Northern Ireland department,
  - (g) the Northern Ireland Assembly Commission,
  - (h) the Welsh Ministers, the First Minister for Wales and the Counsel General to the Welsh Assembly Government,
  - (i) the National Assembly for Wales Commission,
  - (j) the National Assembly for Wales.

#### *Residential leases and licences*

- 3 (1) The grant, assignation or renunciation of—
- (a) a lease of residential property (which is not a qualifying lease), or
  - (b) a licence to occupy property (which is not a prescribed non-residential licence),
- is an exempt transaction.
- (2) For the purposes of sub-paragraph (1)(a), a transaction in respect of a lease of residential property is exempt only if—
- (a) the main subject-matter of the transaction consists entirely of an interest in land that is residential property, or
  - (b) where the transaction is one of a number of linked transactions, the main subject-matter of each transaction consists entirely of such an interest.
- (3) In sub-paragraph (1)(a), “qualifying lease” has the same meaning as in the Long Leases (Scotland) Act 2012 (asp 9).
- (4) In sub-paragraph (1)(b), “prescribed non-residential licence” means a licence of a description prescribed by the Scottish Ministers in regulations under section 53(1).

#### *Transactions in connection with divorce etc.*

- 4 A transaction between one party to a marriage and the other is an exempt transaction if it is effected—

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*Status: This is the original version (as it was originally enacted).*

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- (a) in pursuance of an order of a court made on granting, in respect of the parties, a decree of divorce, nullity of marriage or judicial separation,
- (b) in pursuance of an order of a court made in connection with the dissolution or annulment of the marriage, or the parties' judicial separation, at any time after the granting of such a decree,
- (c) in pursuance of—
  - (i) an order of a court made at any time under section 22A, 23A or 24A of the Matrimonial Causes Act 1973 (c.18), or
  - (ii) an incidental order of a court made under section 8(2) of the Family Law (Scotland) Act 1985 (c.37) by virtue of section 14(1) of that Act,
- (d) at any time in pursuance of an agreement of the parties made in contemplation or otherwise in connection with the dissolution or annulment of the marriage, their judicial separation or the making of a separation order in respect of them.

*Transactions in connection with dissolution of civil partnership etc.*

- 5 A transaction between one party to a civil partnership and the other is an exempt transaction if it is effected—
- (a) in pursuance of an order of a court made on granting, in respect of the parties, an order or decree for the dissolution or annulment of the civil partnership or their judicial separation,
  - (b) in pursuance of an order of a court made in connection with the dissolution or annulment of the civil partnership, or the parties' judicial separation, at any time after the granting of such an order or decree for dissolution, annulment or judicial separation as mentioned in paragraph (a),
  - (c) in pursuance of—
    - (i) an order of a court made at any time under any provision of schedule 5 to the Civil Partnership Act 2004 (c.33) that corresponds to section 22A, 23A or 24A of the Matrimonial Causes Act 1973 (c.18), or
    - (ii) an incidental order of a court made under any provision of the Civil Partnership Act 2004 (c.33) that corresponds to section 8(2) of the Family Law (Scotland) Act 1985 (c.37) by virtue of section 14(1) of that Act of 1985,
  - (d) at any time in pursuance of an agreement of the parties made in contemplation or otherwise in connection with the dissolution or annulment of the civil partnership, their judicial separation or the making of a separation order in respect of them.

*Assents and appropriations by personal representatives*

- 6 (1) The acquisition of property by a person in or towards satisfaction of the person's entitlement under or in relation to the will of a deceased person, or on the intestacy of a deceased person, is an exempt transaction.
- (2) Sub-paragraph (1) does not apply if the person acquiring the property gives any consideration for it, other than the assumption of secured debt.

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- (3) Where sub-paragraph (1) does not apply because of sub-paragraph (2), the chargeable consideration for the transaction is determined in accordance with paragraph 9(1) of schedule 2.
- (4) In this paragraph—
  - “debt” means an obligation, whether certain or contingent, to pay a sum of money either immediately or at a future date, and
  - “secured debt” means debt that, immediately after the death of the deceased person, is secured on the property.

*Variation of testamentary dispositions etc.*

- 7 (1) A transaction following a person’s death that varies a disposition (whether effected by will, under the law relating to intestacy or otherwise) of property of which the deceased was competent to dispose is an exempt transaction if the following conditions are met.
  - (2) The conditions are—
    - (a) that the transaction is carried out within the period of 2 years after a person’s death, and
    - (b) that no consideration in money or money’s worth other than the making of a variation of another such disposition is given for it.
  - (3) Where the condition in sub-paragraph (2)(b) is not met, the chargeable consideration for the transaction is determined in accordance with paragraph 9(3) of schedule 2.
  - (4) This paragraph applies whether or not the administration of the estate is complete or the property has been distributed in accordance with the original dispositions.

*Power to add, vary or remove exemptions*

- 8 The Scottish Ministers may, by regulations, modify this schedule so as to—
  - (a) add a description of land transaction as an exempt transaction,
  - (b) provide that a description of land transaction is no longer an exempt transaction,
  - (c) vary a description of an exempt transaction.