

*Status: Point in time view as at 01/04/2015.*

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

## [<sup>F1</sup>SCHEDULE 16B RELIEF FOR PROPERTY ACCEPTED IN SATISFACTION OF TAX

### Textual Amendments

- F1** Schs. 16A-16C 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(6)**

### *The relief*

1. A land transaction entered into under section 9(4) of the National Heritage Act 1980 (disposal of property accepted by the Commissioners for Revenue and Customs in satisfaction of tax) by a person mentioned in section 9(2) of that Act is exempt from charge.]

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