
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, SCHEDULE6A. (See end of Document for details)

[^{F1}SCHEDULE 6A
(introduced by section 27)

RELIEF FOR CERTAIN ACQUISITIONS BY LOCAL AUTHORITIES

Textual Amendments

- F1** Sch. 6A inserted (1.4.2024) by [The Land and Buildings Transaction Tax \(Miscellaneous Amendments\) \(Scotland\) Order 2024 \(S.S.I. 2024/104\)](#), art. 1, **sch.**

The relief

1. A land transaction under which the buyer is a local authority is exempt from charge if either of the qualifying conditions are met.

The qualifying conditions

2. The qualifying conditions are—
 - (a) that the transaction is entered into in pursuance of powers conferred by section 2 of the Housing (Scotland) Act 1987 (powers of local authority to provide housing accommodation), or
 - (b) that the transaction is funded with the assistance of a grant or other financial assistance under section 2 of the Housing (Scotland) Act 1988 (general functions of Scottish Homes).]

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, SCHEDULE6A.