
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, PART 1. (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 1

INTRODUCTORY

Overview

1. (1) This schedule provides for relief in the case of transactions relating to land in a green freeport tax site.
(2) It is arranged as follows—
 - Part 2 makes provision about the circumstances in which relief is available,
 - Part 3 defines key terms,
 - Part 4 makes provision about withdrawal of the relief,
 - Part 5 makes provision about cases involving alternative finance arrangements.]

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