Draft Legislation: This is a draft item of legislation. This draft has since been made as a Scottish Statutory Instrument: The Land and Buildings Transaction Tax (Miscellaneous Amendments) (Scotland) Order 2024 No. 104

SCHEDULE

Article 3

"SCHEDULE 6A

RELIEF FOR CERTAIN ACQUISITIONS BY LOCAL AUTHORITIES

(introduced by section 27)

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(1) (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(2) (general functions of Scottish Homes)."

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^{(1) 1987} c. 26. Section 2 was relevantly amended by section 161(2) of the Local Government and Housing Act 1989 (c. 42).

^{(2) 1988} c. 43. Section 2 was relevantly amended by schedule 10 of the Housing (Scotland) Act 2001 (asp 10).