

SCHEDULE

Article 3

“SCHEDULE 6A

(introduced by section 27)

RELIEF FOR CERTAIN ACQUISITIONS BY LOCAL AUTHORITIES

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).”

(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).