
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 12. (See end of Document for details)

SCHEDULE 4
RELIEF FOR CERTAIN ACQUISITIONS OF RESIDENTIAL PROPERTY

PART 4

ACQUISITION BY PROPERTY TRADER FROM INDIVIDUAL
WHERE CHAIN OF TRANSACTIONS BREAKS DOWN

Qualifying conditions

- 12 Paragraph 11(g)(ii) does not apply to the grant of a lease or licence to the individual for a period of no more than 6 months.

Commencement Information

- II** Sch. 4 para. 12 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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