
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 13. (See end of Document for details)

SCHEDULE 4
RELIEF FOR CERTAIN ACQUISITIONS OF RESIDENTIAL PROPERTY

PART 5

WITHDRAWAL OF RELIEF

Introductory

- 13 (1) Relief under this schedule is withdrawn in the following circumstances.
- (2) Where relief is withdrawn, the amount of tax chargeable is the amount that would have been chargeable in respect of the acquisition but for the relief.

Commencement Information

II Sch. 4 para. 13 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

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