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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 15. (See end of Document for details)

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SCHEDULE 4  
RELIEF FOR CERTAIN ACQUISITIONS OF RESIDENTIAL PROPERTY

**PART 5**

WITHDRAWAL OF RELIEF

*Relief under Part 3*

- 15 Paragraph 14(b) does not apply to the grant of a lease or licence to the individual for a period of no more than 6 months.

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**Commencement Information**

- II** Sch. 4 para. 15 in force at 1.4.2015 by [S.I. 2015/108](#), **art. 2**

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