
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 18. (See end of Document for details)

SCHEDULE 4
RELIEF FOR CERTAIN ACQUISITIONS OF RESIDENTIAL PROPERTY

PART 6

INTERPRETATION

Meaning of “dwelling” and “new dwelling”

18 “Dwelling” includes land occupied and enjoyed with the dwelling as its garden or grounds.

Commencement Information

II Sch. 4 para. 18 in force at 1.4.2015 by [S.I. 2015/108](#), [art. 2](#)

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