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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 9. (See end of Document for details)

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SCHEDULE 4  
RELIEF FOR CERTAIN ACQUISITIONS OF RESIDENTIAL PROPERTY

**PART 4**

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

*Full relief*

- 9 Where a dwelling (“the old dwelling”) is acquired by a property trader from an individual (whether alone or with other individuals), the acquisition is exempt from charge if the qualifying conditions are met.

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**Commencement Information**

- II** Sch. 4 para. 9 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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