
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Land and Buildings Transaction Tax (Scotland) Act 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULE 4 RELIEF FOR CERTAIN ACQUISITIONS OF RESIDENTIAL PROPERTY

PART 1

INTRODUCTORY

Overview of reliefs

- 1 (1) This schedule provides for relief in the case of certain acquisitions of residential property.
- (2) It is arranged as follows—
 - Part 2 provides for relief in the case of an acquisition by a house-building company from an individual acquiring a new dwelling,
 - Part 3 provides for relief in the case of an acquisition by a property trader from an individual acquiring a new dwelling,
 - Part 4 provides for relief in the case of an acquisition by a property trader from an individual where a chain of transactions breaks down,
 - Part 5 provides for the withdrawal of those reliefs in certain circumstances,
 - Part 6 defines expressions used in this schedule.

Commencement Information

II Sch. 4 para. 1 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- sch. 2A para. 6(1A) inserted by [S.S.I. 2024/104 art. 6\(a\)](#)
- sch. 2A para. 8(1)(d) inserted by [S.S.I. 2024/104 art. 7\(5\)](#)
- sch. 2A para. 9B9C and cross-headings inserted by [S.S.I. 2024/104 art. 8](#)
- sch. 6A inserted by [S.S.I. 2024/104 sch.](#)