

Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, PART 5. (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- 13 (1) Relief under this schedule is withdrawn in the following circumstances.
- (2) Where relief is withdrawn, the amount of tax chargeable is the amount that would have been chargeable in respect of the acquisition but for the relief.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

I1 Sch. 4 para. 13 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

Relief under Part 3

- 14 Relief under Part 3 of this schedule (acquisition by property trader from individual acquiring new dwelling) is withdrawn if the property trader—
- (a) spends more than the permitted amount on refurbishment of the old dwelling,
 - (b) grants a lease or licence of the old dwelling, or
 - (c) permits any of its principals or employees (or any person connected with any of its principals or employees) to occupy the old dwelling.

Commencement Information

I2 Sch. 4 para. 14 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 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.

Commencement Information

I3 Sch. 4 para. 15 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

Relief under Part 4

- 16 Relief under Part 4 of this schedule (acquisition by property trader from individual where chain of transactions breaks down) is withdrawn if the property trader—
- (a) spends more than the permitted amount on refurbishment of the old dwelling,
 - (b) grants a lease or licence of the old dwelling, or
 - (c) permits any of its principals or employees (or any person connected with any of its principals or employees) to occupy the old dwelling.

Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, PART 5. (See end of Document for details)

.....
Commencement Information

I4 Sch. 4 para. 16 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

17 Paragraph 16(b) does not apply to the grant of a lease or licence to the individual for a period of no more than 6 months.

.....
Commencement Information

I5 Sch. 4 para. 17 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, PART 5.