

Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, PART 6. (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

- I1** Sch. 4 para. 18 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 19 A building or part of a building is a “new dwelling” if—
- (a) it has been constructed for use as a single dwelling and has not previously been occupied, or
 - (b) it has been adapted for use as a single dwelling and has not been occupied since its adaptation.

Commencement Information

- I2** Sch. 4 para. 19 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

Meaning of “permitted area”

- 20 “The permitted area”, in relation to a dwelling, means land occupied and enjoyed with the dwelling as its garden or grounds that does not exceed—
- (a) an area (inclusive of the site of the dwelling) of 0.5 of a hectare, or
 - (b) such larger area as is required for the reasonable enjoyment of the dwelling as a dwelling having regard to its size and character.

Commencement Information

- I3** Sch. 4 para. 20 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 21 Where paragraph 20(b) applies, the permitted area is taken to consist of that part of the land that would be the most suitable for occupation and enjoyment with the dwelling as its garden or grounds if the rest of the land were separately occupied.

Commencement Information

- I4** Sch. 4 para. 21 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

Meaning of “acquisition” and “market value” in relation to dwelling and permitted area

- 22 References in this schedule to—

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- (a) the acquisition of a dwelling are to the acquisition, by way of grant or transfer, of a major interest in the dwelling,
- (b) the market value of a dwelling and of the permitted area are, respectively, to the market value of that major interest in the dwelling and of that interest so far as it relates to that area.

Commencement Information

I5 Sch. 4 para. 22 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

Meaning of “house-building company”

- 23 A “house-building company” means a company that carries on the business of constructing or adapting buildings or parts of buildings for use as dwellings.

Commencement Information

I6 Sch. 4 para. 23 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

- 24 References in this schedule to such a company include any company connected with it.

Commencement Information

I7 Sch. 4 para. 24 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

Meaning of “property trader” and “principal”

- 25 (1) A “property trader” means an entity listed in sub-paragraph (2) that carries on the business of buying and selling dwellings.
- (2) The entities are—
- (a) a company,
 - (b) a limited liability partnership,
 - (c) a partnership whose partners are all either companies or limited liability partnerships.
- (3) A “principal”—
- (a) in relation to a company, means a director,
 - (b) in relation to a limited liability partnership, means a member,
 - (c) in relation to a partnership mentioned in sub-paragraph (2)(c) means a partner or a principal of a partner.

Commencement Information

I8 Sch. 4 para. 25 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

- 26 For the purposes of this schedule—
- (a) anything done by or in relation to a company connected with a property trader is treated as done by or in relation to that property trader, and

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- (b) references to the principals or employees of a property trader include the principals or employees of any such company.

Commencement Information

I9 Sch. 4 para. 26 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

^{F1}Additional amount: transactions relating to second homes etc.

Textual Amendments

F1 S. 26A inserted (1.4.2016) by [Land and Buildings Transaction Tax \(Amendment\) \(Scotland\) Act 2016 \(asp 11\)](#), [ss. 1\(2\), 5\(2\)](#) (with s. 3)

- 26A Schedule 2A makes provision about an additional amount of tax chargeable in respect of certain chargeable transactions.]

Meaning of “refurbishment” and “the permitted amount”

- 27 “Refurbishment” of a dwelling means the carrying out of works that enhance or are intended to enhance the value of the dwelling, but does not include—
- (a) cleaning the dwelling, or
 - (b) works required solely for the purpose of ensuring that the dwelling meets minimum safety standards.

Commencement Information

I10 Sch. 4 para. 27 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 28 The “permitted amount”, in relation to the refurbishment of a dwelling, is set out in the following table—

Consideration for acquisition of the dwelling	Permitted amount
Not more than £200,000	£10,000
More than £200,000 but not more than £400,000	5% of the consideration
More than £400,000	£20,000

Commencement Information

I11 Sch. 4 para. 28 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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