
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 6. (See end of Document for details)

[^{F1}SCHEDULE 4A
FIRST-TIME BUYER RELIEF

Textual Amendments

- F1** Sch. 4A inserted (30.6.2018) by The Land and Buildings Transaction Tax (First-Time Buyer Relief) (Scotland) Order 2018 (S.S.I. 2018/221), art. 1(1), **sch.** (with art. 6)

Dwellings owned by trustees or personal representatives

6. (1) This paragraph applies where a person has or had a major interest in a dwelling as—
- (a) a trustee, or
 - (b) a personal representative of another.
- (2) For the purposes of this schedule, the person is to be treated as not being or having been the buyer or acquirer of the interest.]

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