

Status: Point in time view as at 01/04/2015.

Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Meaning of “house-building company”. (See end of Document for details)

SCHEDULE 4 RELIEF FOR CERTAIN ACQUISITIONS OF RESIDENTIAL PROPERTY

PART 6

INTERPRETATION

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

I1 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

I2 Sch. 4 para. 24 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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