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

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SCHEDULE 4  
RELIEF FOR CERTAIN ACQUISITIONS OF RESIDENTIAL PROPERTY

**PART 6**

INTERPRETATION

*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.

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**Commencement Information**

**I1** 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.

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**Commencement Information**

**I2** Sch. 4 para. 21 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, Cross Heading: Meaning of “permitted area”.