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

SCHEDULE 9 CROFTING COMMUNITY RIGHT TO BUY RELIEF

The relief

The relief

- [^{F1}1. A land transaction—
- (a) entered into in pursuance of the crofting community right to buy, and
 - (b) under which two or more crofts are being bought,
- is exempt from charge.]

Textual Amendments

- F1** Sch. 9 para. 1 substituted (1.4.2015) for paras. 1-3 by [The Land and Buildings Transaction Tax \(Addition and Modification of Reliefs\) \(Scotland\) Order 2015 \(S.S.I. 2015/93\)](#) , arts. 1(2) , **2(4)**

Commencement Information

- I1** Sch. 9 para. 1 in force at 1.4.2015 by [S.S.I. 2015/108](#) , art. 2

Changes to legislation:

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