
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 26. (See end of Document for details)

SCHEDULE 4
RELIEF FOR CERTAIN ACQUISITIONS OF RESIDENTIAL PROPERTY

PART 6

INTERPRETATION

Meaning of “property trader” and “principal”

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

Commencement Information

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

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