
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 28. (See end of Document for details)

SCHEDULE 4
RELIEF FOR CERTAIN ACQUISITIONS OF RESIDENTIAL PROPERTY

PART 6

INTERPRETATION

Meaning of “refurbishment” and “the permitted amount”

28 The “permitted amount”, in relation to the refurbishment of a dwelling, is set out in the following table—

Consideration for acquisition of the dwelling	Permitted amount
Not more than £200,000	£10,000
More than £200,000 but not more than £400,000	5% of the consideration
More than £400,000	£20,000

Commencement Information

II Sch. 4 para. 28 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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