
Status: Point in time view as at 01/04/2015.

Changes to legislation: *There are outstanding changes not yet made by the legislation.gov.uk editorial team to Land and Buildings Transaction Tax (Scotland) Act 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)*

SCHEDULE 4 RELIEF FOR CERTAIN ACQUISITIONS OF RESIDENTIAL PROPERTY

PART 2

ACQUISITION BY HOUSE-BUILDING COMPANY FROM INDIVIDUAL ACQUIRING NEW DWELLING

Partial relief

- 3 Where qualifying conditions (a) to (d) but not (e) are met, the chargeable consideration for the acquisition is taken to be the amount calculated by deducting the market value of the permitted area from the market value of the old dwelling.

Commencement Information

- II** Sch. 4 para. 3 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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