
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 3. (See end of Document for details)

[^{F1}SCHEDULE 4A
FIRST-TIME BUYER RELIEF

Textual Amendments

- F1** Sch. 4A inserted (30.6.2018) by The Land and Buildings Transaction Tax (First-Time Buyer Relief) (Scotland) Order 2018 (S.S.I. 2018/221), art. 1(1), **sch.** (with art. 6)

Relief from the tax

3. The relief consists in the tax not being chargeable in respect of the first £175,000 of consideration payable in respect of any chargeable transaction.]

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There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 3.