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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 7. (See end of Document for details)

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## [<sup>F1</sup>SCHEDULE 4A FIRST-TIME BUYER RELIEF

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### 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)

### Interpretation

7. (1) In this schedule “major interest” does not include the tenant’s interest in a private residential tenancy regulated by statute under the Rent (Scotland) Act 1984, the Housing (Scotland) Act 1988 or the Private Housing (Tenancies) (Scotland) Act 2016.
- (2) Part 6 of schedule 5 (what counts as a “dwelling”) applies for the purposes of this schedule as it applies for the purposes of schedule 5.]

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 7.