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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 1. (See end of Document for details)

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SCHEDULE 9  
CROFTING COMMUNITY RIGHT TO BUY RELIEF

*The relief*

***The relief***

- [<sup>F1</sup>1. A land transaction—
- (a) entered into in pursuance of the crofting community right to buy, and
  - (b) under which two or more crofts are being bought,
- is exempt from charge.]

**Textual Amendments**

- F1** Sch. 9 para. 1 substituted (1.4.2015) for paras. 1-3 by [The Land and Buildings Transaction Tax \(Addition and Modification of Reliefs\) \(Scotland\) Order 2015 \(S.S.I. 2015/93\)](#) , arts. 1(2) , **2(4)**

**Commencement Information**

- I1** Sch. 9 para. 1 in force at 1.4.2015 by [S.S.I. 2015/108](#) , art. 2

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 1.