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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 8. (See end of Document for details)

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SCHEDULE 4 **S**  
RELIEF FOR CERTAIN ACQUISITIONS OF RESIDENTIAL PROPERTY

PART 3 **S**

ACQUISITION BY PROPERTY TRADER FROM INDIVIDUAL ACQUIRING NEW DWELLING

*Qualifying conditions*

- 8 Paragraph 7(e)(ii) does not apply to the grant of a lease or licence to the individual for a period of no more than 6 months.

**Commencement Information**

- II** Sch. 4 para. 8 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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