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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Relief under Part 4. (See end of Document for details)

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SCHEDULE 4  
RELIEF FOR CERTAIN ACQUISITIONS OF RESIDENTIAL PROPERTY

**PART 5**

WITHDRAWAL OF RELIEF

*Relief under Part 4*

- 16 Relief under Part 4 of this schedule (acquisition by property trader from individual where chain of transactions breaks down) is withdrawn if the property trader—
- (a) spends more than the permitted amount on refurbishment of the old dwelling,
  - (b) grants a lease or licence of the old dwelling, or
  - (c) permits any of its principals or employees (or any person connected with any of its principals or employees) to occupy the old dwelling.

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**Commencement Information**

- I1** Sch. 4 para. 16 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

- 17 Paragraph 16(b) does not apply to the grant of a lease or licence to the individual for a period of no more than 6 months.

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**Commencement Information**

- I2** Sch. 4 para. 17 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, Cross Heading: Relief under Part 4.