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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: Meaning of “dwelling” and “new dwelling”. (See end of Document for details)

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

PART 6 **S**

INTERPRETATION

*Meaning of “dwelling” and “new dwelling”*

- 18 “Dwelling” includes land occupied and enjoyed with the dwelling as its garden or grounds.

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**Commencement Information**

- I1** Sch. 4 para. 18 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

- 19 A building or part of a building is a “new dwelling” if—
- (a) it has been constructed for use as a single dwelling and has not previously been occupied, or
  - (b) it has been adapted for use as a single dwelling and has not been occupied since its adaptation.

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**Commencement Information**

- I2** Sch. 4 para. 19 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

**Changes to legislation:**

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