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**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Land and Buildings Transaction Tax (Scotland) Act 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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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.]

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#### **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)**
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#### **Commencement Information**

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

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- sch. 2A para. 6(1A) inserted by [S.S.I. 2024/104 art. 6\(a\)](#)
- sch. 2A para. 8(1)(d) inserted by [S.S.I. 2024/104 art. 7\(5\)](#)
- sch. 2A para. 9B9C and cross-headings inserted by [S.S.I. 2024/104 art. 8](#)
- sch. 6A inserted by [S.S.I. 2024/104 sch.](#)