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**Changes to legislation:** There are currently no known outstanding effects for the Stamp Duty Land Tax Act 2015, Paragraph 3. (See end of Document for details)

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## SCHEDULE

### CONSEQUENTIAL AMENDMENTS

#### *Reliefs*

3 In section 75 (crofting community right to buy) for subsections (2) and (3) substitute—

“(1A) In that case, the amount of tax is determined as follows—

*Step 1* Determine the amount of tax chargeable under section 55 as if the relevant consideration for the chargeable transaction were the fraction of the relevant consideration produced by dividing the total amount of that consideration by the number of crofts being bought.

*Step 2* Multiply the amount determined at step 1 by the number of crofts being bought under that transaction.”

**Changes to legislation:**

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