

---

**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 2. (See end of Document for details)

---

## [<sup>F1</sup>SCHEDULE 4A FIRST-TIME BUYER RELIEF

---

### Textual Amendments

- F1** Sch. 4A inserted (30.6.2018) by The Land and Buildings Transaction Tax (First-Time Buyer Relief) (Scotland) Order 2018 (S.S.I. 2018/221), art. 1(1), **sch.** (with art. 6)

### *Meaning of first-time buyer*

2. In this schedule “first-time buyer” means a person who—
- (a) has not previously been a buyer in relation to an acquisition of a major interest in land which consisted of residential property including a dwelling, and
  - (b) has not previously acquired an interest in a dwelling situated outside Scotland that is equivalent to the interest of a buyer referred to in subparagraph (a).]

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 2.