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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 11. (See end of Document for details)

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## [<sup>F1</sup>SCHEDULE 10A SUB-SALE DEVELOPMENT RELIEF

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### Textual Amendments

- F1** Sch. 10A inserted (1.4.2015) by [The Land and Buildings Transaction Tax \(Sub-sale Development Relief and Multiple Dwellings Relief\) \(Scotland\) Order 2015 \(S.S.I. 2015/123\)](#) , arts. 1(1) , 7 , **Sch.**

## PART 2

### THE RELIEF

#### *Claiming the relief*

11. Where the first buyer claims relief under this schedule, the return made in respect of the first land transaction must include such evidence as Revenue Scotland may specify as to the significant development for commercial purposes of the subject-matter of the qualifying sub-sale that will be completed within the relevant period.]

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 11.