
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)

[^{F1}SCHEDULE 10A SUB-SALE DEVELOPMENT RELIEF

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

General

2. (1) Relief under this schedule may be claimed by the buyer (the “first buyer”) in a contract (the “first contract”) for the acquisition by that buyer of a chargeable interest under which the acquisition is to be completed by a conveyance if—
 - (a) there is a qualifying sub-sale, and
 - (b) the qualifying conditions are met.
- (2) The reference in sub-paragraph (1) to a contract does not include a contract that is a sub-sale or an assignment of rights in relation to another contract.]

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