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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 3. (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

#### *Qualifying sub-sale*

3. A sub-sale is a qualifying sub-sale if—
- (a) it is a sub-sale under which—
    - (i) the first buyer contracts to sell the whole or part of the subject-matter of the first contract to another person (the “second buyer”), and
    - (ii) the second buyer becomes entitled to call for a conveyance to that person of the whole or part of the subject-matter of the first contract, and
  - (b) immediately before the first buyer entered into the sub-sale, the first buyer was entitled under the first contract to call for a conveyance of the whole or part of that subject-matter.]

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 3.