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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 5. (See end of Document for details)

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[<sup>F1</sup>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

*Subject-matter*

5. References in this schedule to the “subject-matter” of a qualifying sub-sale are to the chargeable interest the conveyance of which the second buyer is entitled to call for as a result of the qualifying sub-sale.]

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 5.