

---

**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 6. (See end of Document for details)

---

[<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*

6. References in this schedule to “part of the subject-matter” of the first contract are to a chargeable interest that is the same as the chargeable interest referred to in paragraph 2(1) except that it relates to part only of the land concerned.]

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 6.