
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Subject-matter. (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

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.
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.]

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