

[<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 4**

SUPPLEMENTARY

*Qualifying sub-sale: consideration*

17. Where relief under this schedule is given the chargeable consideration for the qualifying sub-sale is—
- (a) so much of the consideration under the first land transaction as is referable to the subject-matter of the qualifying sub-sale and is to be given (directly or indirectly) by the second buyer or a person connected with the second buyer, and
  - (b) the consideration given for the qualifying sub-sale.]

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Qualifying sub-sale: consideration.