
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 10. (See end of Document for details)

SCHEDULE 5
MULTIPLE DWELLINGS RELIEF

PART 4

THE RELIEF

Calculation of relief

10 The amount of tax chargeable in relation to a relevant transaction [^{F1}other than one to which schedule 2A applies] is—

Textual Amendments

F1 Words in sch. 5 para. 10 inserted (1.4.2016) by [Land and Buildings Transaction Tax \(Amendment\) \(Scotland\) Act 2016 \(asp 11\)](#), **ss. 2(1)(d)(i)**, 5(2) (with s. 3)

Commencement Information

I1 Sch. 5 para. 10 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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