
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 11 . (See end of Document for details)

SCHEDULE 5 MULTIPLE DWELLINGS RELIEF

PART 4

THE RELIEF

Calculation of relief

[^{F1} 11 . But where $DT \times ND$ [^{F2}or, as the case may be, ΣDT] is less than the minimum prescribed amount, the amount of tax chargeable in relation to the relevant transaction is—

MPA + RT

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where—

MPA is the minimum prescribed amount, and

RT is the tax due in relation to remaining property.]

Textual Amendments

F1 Sch. 5 paras. 11, 12 substituted (1.4.2015) by [S.S.I. 2015/123](#), arts. 1, 8

F2 Words in sch. 5 para. 11 inserted (1.4.2016) by [Land and Buildings Transaction Tax \(Amendment\) \(Scotland\) Act 2016 \(asp 11\)](#), **ss. 2(1)(d)(iii)**, 5(2) (with s. 3)

Commencement Information

I1 Sch. 5 para. 11 in force at 1.4.2015 by [S.S.I. 2015/108](#) , art. 2

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