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*Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 12 . (See end of Document for details)*

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## SCHEDULE 5 MULTIPLE DWELLINGS RELIEF

### PART 4

#### THE RELIEF

##### *Calculation of relief*

[<sup>F1</sup> 12 . The minimum prescribed amount is such proportion as may be prescribed by the Scottish Ministers by order—

**TT – RT**

where—

TT is the amount of tax that would be due in respect of the transaction but for this schedule, and

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

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#### **Textual Amendments**

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

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#### **Commencement Information**

**I1** Sch. 5 para. 12 in force at 1.4.2015 by [S.S.I. 2015/108](#) , art. 2

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 12 .