
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 16. (See end of Document for details)

SCHEDULE 5
MULTIPLE DWELLINGS RELIEF

PART 5

WITHDRAWAL OF RELIEF

Full withdrawal of relief

- 16 Relief under this schedule is withdrawn in relation to a relevant transaction if—
- (a) an event occurs in the relevant period, and
 - (b) had the event occurred immediately before the effective date of the transaction, the transaction would not have been a relevant transaction.

Commencement Information

- II** Sch. 5 para. 16 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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