
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 20. (See end of Document for details)

SCHEDULE 5 MULTIPLE DWELLINGS RELIEF

PART 5

WITHDRAWAL OF RELIEF

Partial withdrawal of relief

- 20 In that case, the tax so chargeable must be calculated by reference to the tax rates and tax bands in force at the effective date of the transaction.

Commencement Information

- II** Sch. 5 para. 20 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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