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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 26. (See end of Document for details)

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## SCHEDULE 5 MULTIPLE DWELLINGS RELIEF

### PART 6

#### WHAT COUNTS AS A DWELLING

- 26 Land that is, or is to be, occupied or enjoyed with a dwelling as a garden or grounds (including any building or structure on such land) is taken to be part of that dwelling.

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#### Commencement Information

- II** Sch. 5 para. 26 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 26.