
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 27. (See end of Document for details)

SCHEDULE 5 MULTIPLE DWELLINGS RELIEF

PART 6

WHAT COUNTS AS A DWELLING

- 27 Land that subsists, or is to subsist, for the benefit of a dwelling is taken to be part of that dwelling.

Commencement Information

- II** Sch. 5 para. 27 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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