

---

**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 30. (See end of Document for details)

---

## SCHEDULE 5 MULTIPLE DWELLINGS RELIEF

### PART 6

#### WHAT COUNTS AS A DWELLING

- 30 Subsections (3) to (6) of section 59 apply for the purposes of this Part of this schedule as they apply for the purposes of subsection (1)(a) of that section.

---

#### Commencement Information

- II** Sch. 5 para. 30 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 30.