

---

**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 4. (See end of Document for details)

---

## SCHEDULE 5 MULTIPLE DWELLINGS RELIEF

### PART 2

#### TRANSACTIONS TO WHICH THIS SCHEDULE APPLIES

##### *Single transaction relating to multiple dwellings*

- 4 A transaction is within this paragraph if its main subject-matter consists of—
- (a) an interest in at least two dwellings, or
  - (b) an interest in at least two dwellings and other property.

---

#### **Commencement Information**

- II** Sch. 5 para. 4 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 4.