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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 6. (See end of Document for details)

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## SCHEDULE 5 MULTIPLE DWELLINGS RELIEF

### PART 2

#### TRANSACTIONS TO WHICH THIS SCHEDULE APPLIES

##### *Excluded transactions*

- 6 A transaction is excluded by this paragraph if—
- (a) relief under schedule 9 (crofting community right to buy) is available for it, or
  - (b) relief under schedule 10 (group relief), 11 (reconstruction relief and acquisition relief) or 13 (charities relief)—
    - (i) is available for it, or
    - (ii) has been withdrawn from it.

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#### **Commencement Information**

- II** Sch. 5 para. 6 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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