
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 7. (See end of Document for details)

SCHEDULE 5 MULTIPLE DWELLINGS RELIEF

PART 3

KEY TERMS

Consideration attributable to dwellings and remaining property

- 7 In relation to a relevant transaction—
- (a) the consideration attributable to dwellings is so much of the chargeable consideration for the transaction as is attributable to the dwellings,
 - (b) the consideration attributable to remaining property is the chargeable consideration for the transaction less the consideration attributable to dwellings.

Commencement Information

II Sch. 5 para. 7 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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