
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, PART 1. (See end of Document for details)

SCHEDULE 5 MULTIPLE DWELLINGS RELIEF

PART 1

INTRODUCTORY

Overview of relief

- 1 (1) This schedule provides for relief in the case of certain land transactions involving multiple dwellings.
- (2) It is arranged as follows—
- Part 2 identifies the transactions to which this schedule applies,
 - Part 3 defines key terms,
 - Part 4 describes the relief available if a claim is made,
 - Part 5 provides for withdrawal of the relief,
 - Part 6 contains rules to determine what counts as a dwelling.

Commencement Information

- II** Sch. 5 para. 1 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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