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## 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.

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#### **Commencement Information**

**II** Sch. 5 para. 4 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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