

Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, PART 2. (See end of Document for details)

SCHEDULE 5 MULTIPLE DWELLINGS RELIEF

PART 2

TRANSACTIONS TO WHICH THIS SCHEDULE APPLIES

The rule

2 This schedule applies to relevant transactions.

Commencement Information

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

3 A relevant transaction is a transaction (other than a transaction to which schedule 19 (leases) applies) that is—

- (a) within paragraph 4 or paragraph 5, and
- (b) not excluded by paragraph 6.

Commencement Information

I2 Sch. 5 para. 3 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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

I3 Sch. 5 para. 4 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

Linked transactions relating to multiple dwellings

5 A transaction is within this paragraph if—

- (a) its main subject-matter consists of—
 - (i) an interest in a single dwelling, or
 - (ii) an interest in a single dwelling and other property,
- (b) it is one of a number of linked transactions, and
- (c) the main subject-matter of at least one of the other linked transactions consists of—
 - (i) an interest in some other dwelling or dwellings, or
 - (ii) an interest in some other dwelling or dwellings and other property.

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Commencement Information

I4 Sch. 5 para. 5 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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 - (ii) has been withdrawn from it.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

I5 Sch. 5 para. 6 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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