
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, PART 3. (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

I1 Sch. 5 para. 7 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

Dwellings

- 8 “The dwellings” are, in relation to a relevant transaction, the dwelling or dwellings that are, or are part of, the main subject-matter of the transaction.

Commencement Information

I2 Sch. 5 para. 8 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

Interest in a dwelling

- 9 A reference in this schedule to an interest in a dwelling is to any chargeable interest in or over a dwelling.

Commencement Information

I3 Sch. 5 para. 9 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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