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

SCHEDULE 5
MULTIPLE DWELLINGS RELIEF

PART 4

THE RELIEF

General

15 “Attributable” means attributable on a just and reasonable basis.

Commencement Information

II Sch. 5 para. 15 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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