

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Land and Buildings Transaction Tax (Scotland) Act 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULE 5 MULTIPLE DWELLINGS RELIEF

PART 4

THE RELIEF

Tax due in relation to a dwelling

- 13 The tax due in relation to a dwelling is determined as follows.
- Step 1* Find the total consideration attributable to dwellings, that is—
- (a) the consideration attributable to dwellings for the transaction, or
 - (b) where the transaction is one of a number of linked transactions, the sum of—
 - (i) the consideration attributable to dwellings for the transaction, and
 - (ii) the consideration attributable to dwellings for all other relevant transactions.
- Step 2* Divide the total consideration attributable to dwellings by total dwellings. “Total dwellings” is the total number of dwellings by reference to which the total consideration attributable to dwellings is calculated.
- Step 3* Calculate the amount of tax that would be due in relation to the relevant transaction were—
- (a) the chargeable consideration equal to the result obtained in Step 2,
 - (b) the transaction a residential property transaction, and
 - (c) the transaction not a linked transaction.
- The result is the tax due in relation to a dwelling.
- ^{F1}Step 4* In the case of a relevant transaction to which schedule 2A applies, carry out Step 3 (taking account of any relief applicable to the transaction under paragraph 9 of that schedule) in relation to each dwelling that is, or is part of, the main subject-matter of the transaction to find the tax due in relation to each dwelling.]

Textual Amendments

- F1** Words in Sch. 5 para. 13 inserted (1.4.2016) by [Land and Buildings Transaction Tax \(Amendment\) \(Scotland\) Act 2016 \(asp 11\)](#), **ss. 2(1)(d)(iv)**, 5(2) (with s. 3)

Commencement Information

- I1** Sch. 5 para. 13 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- sch. 2A para. 6(1A) inserted by [S.S.I. 2024/104 art. 6\(a\)](#)
- sch. 2A para. 8(1)(d) inserted by [S.S.I. 2024/104 art. 7\(5\)](#)
- sch. 2A para. 9B9C and cross-headings inserted by [S.S.I. 2024/104 art. 8](#)
- sch. 6A inserted by [S.S.I. 2024/104 sch.](#)