

Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, PART 4. (See end of Document for details)

SCHEDULE 5 MULTIPLE DWELLINGS RELIEF

PART 4

THE RELIEF

Calculation of relief

10 The amount of tax chargeable in relation to a relevant transaction [^{F1}other than one to which schedule 2A applies] is—

Textual Amendments

F1 Words in sch. 5 para. 10 inserted (1.4.2016) by [Land and Buildings Transaction Tax \(Amendment\) \(Scotland\) Act 2016 \(asp 11\)](#), **ss. 2(1)(d)(i)**, 5(2) (with s. 3)

Commencement Information

I1 Sch. 5 para. 10 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

[^{F2}10A The amount of tax chargeable in relation to a relevant transaction to which schedule 2A applies is—

Textual Amendments

F2 Sch. 5 para. 10A inserted (1.4.2016) by [Land and Buildings Transaction Tax \(Amendment\) \(Scotland\) Act 2016 \(asp 11\)](#), **ss. 2(1)(d)(ii)**, 5(2) (with s. 3)

[^{F3} 11 . But where $DT \times ND$ [^{F4}or, as the case may be, ΣDT] is less than the minimum prescribed amount, the amount of tax chargeable in relation to the relevant transaction is—

MPA + RT

MPA + RT

where—

MPA is the minimum prescribed amount, and

RT is the tax due in relation to remaining property.

Textual Amendments

F3 Sch. 5 paras. 11, 12 substituted (1.4.2015) by [S.S.I. 2015/123](#), arts. 1, 8

F4 Words in sch. 5 para. 11 inserted (1.4.2016) by [Land and Buildings Transaction Tax \(Amendment\) \(Scotland\) Act 2016 \(asp 11\)](#), **ss. 2(1)(d)(iii)**, 5(2) (with s. 3)

Commencement Information

I2 Sch. 5 para. 11 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

12 . The minimum prescribed amount is such proportion as may be prescribed by the Scottish Ministers by order of—

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TT – RT

where—

TT is the amount of tax that would be due in respect of the transaction but for this schedule, and

RT is the tax due in relation to remaining property.]

Textual Amendments

F3 Sch. 5 paras. 11, 12 substituted (1.4.2015) by [S.S.I. 2015/123](#), arts. 1, 8

Commencement Information

I3 Sch. 5 para. 12 in force at 1.4.2015 by [S.S.I. 2015/108](#), art. 2

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.
- ^{F5}*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

F5 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

I4 Sch. 5 para. 13 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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Tax due in relation to remaining property

- 14 The tax due in relation to remaining property is determined as follows.
- Step 1* Calculate the amount of tax that would be due in respect of the transaction but for this schedule.
- Step 2* Divide the consideration attributable to remaining property by the chargeable consideration for the transaction.
- Step 3* Multiply the amount calculated in Step 1 by the fraction reached in Step 2. The result is the tax due in relation to remaining property.

Commencement Information

I5 Sch. 5 para. 14 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

General

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

Commencement Information

I6 Sch. 5 para. 15 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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