

*Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, PART 6. (See end of Document for details)*

## SCHEDULE 5 MULTIPLE DWELLINGS RELIEF

### PART 6

#### WHAT COUNTS AS A DWELLING

- 24 This Part of this schedule sets out rules for determining what counts as a dwelling for the purposes of this schedule.

#### Commencement Information

- I1** Sch. 5 para. 24 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

- 25 A building or part of a building counts as a dwelling if—
- it is used or suitable for use as a single dwelling, or
  - it is in the process of being constructed or adapted for such use.

#### Commencement Information

- I2** Sch. 5 para. 25 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

- 26 Land that is, or is to be, occupied or enjoyed with a dwelling as a garden or grounds (including any building or structure on such land) is taken to be part of that dwelling.

#### Commencement Information

- I3** Sch. 5 para. 26 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

- 27 Land that subsists, or is to subsist, for the benefit of a dwelling is taken to be part of that dwelling.

#### Commencement Information

- I4** Sch. 5 para. 27 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

- 28 The main subject-matter of a transaction is also taken to consist of or include an interest in a dwelling if—
- substantial performance of a contract constitutes the effective date of that transaction by virtue of a relevant deeming provision,
  - the main subject-matter of the transaction consists of or includes an interest in a building, or a part of a building, that is to be constructed or adapted under the contract for use as a single dwelling, and
  - construction or adaptation of the building, or the part of a building, has not begun by the time the contract is substantially performed.

#### Commencement Information

- I5** Sch. 5 para. 28 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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29 In paragraph 28, “relevant deeming provision” means section 10 or 11.

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**Commencement Information**

**I6** Sch. 5 para. 29 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

30 Subsections (3) to (6) of section 59 apply for the purposes of this Part of this schedule as they apply for the purposes of subsection (1)(a) of that section.

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**Commencement Information**

**I7** Sch. 5 para. 30 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

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