Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 15. (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

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 15.