

SCHEDULE 5
MULTIPLE DWELLINGS RELIEF

PART 2

TRANSACTIONS TO WHICH THIS SCHEDULE APPLIES

Linked transactions relating to multiple dwellings

- 5 A transaction is within this paragraph if—
- (a) its main subject-matter consists of—
 - (i) an interest in a single dwelling, or
 - (ii) an interest in a single dwelling and other property,
 - (b) it is one of a number of linked transactions, and
 - (c) the main subject-matter of at least one of the other linked transactions consists of—
 - (i) an interest in some other dwelling or dwellings, or
 - (ii) an interest in some other dwelling or dwellings and other property.