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

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SCHEDULE 5  
MULTIPLE DWELLINGS RELIEF

PART 5

WITHDRAWAL OF RELIEF

*Full withdrawal of relief*

- 16 Relief under this schedule is withdrawn in relation to a relevant transaction if—
- (a) an event occurs in the relevant period, and
  - (b) had the event occurred immediately before the effective date of the transaction, the transaction would not have been a relevant transaction.

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**Commencement Information**

**I1** Sch. 5 para. 16 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

- 17 Where relief is withdrawn, the amount of tax chargeable is the amount that would have been chargeable in respect of the transaction but for the relief.

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**Commencement Information**

**I2** Sch. 5 para. 17 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, Cross Heading: Full withdrawal of relief.