

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

## SCHEDULE 5 MULTIPLE DWELLINGS RELIEF

### PART 5

#### WITHDRAWAL OF RELIEF

##### *Partial withdrawal of relief*

- 18 Relief under this schedule is partially withdrawn in relation to a relevant transaction if—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 [<sup>F1</sup>effective] date of the transaction—
    - (i) the transaction would have been a relevant transaction, but
    - (ii) more tax would have been payable in respect of the transaction.

#### Textual Amendments

- F1** Word in Sch. 5 para. 18(b) substituted (7.11.2014) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 9\(19\)](#) (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.

#### Commencement Information

- I1** Sch. 5 para. 18 in force at 1.4.2015 by [S.S.I. 2015/108](#), art. 2

- 19 Where relief is partially withdrawn, tax is chargeable on the transaction as if the event had occurred immediately before the effective date of the transaction.

#### Commencement Information

- I2** Sch. 5 para. 19 in force at 1.4.2015 by [S.S.I. 2015/108](#), art. 2

- 20 In that case, the tax so chargeable must be calculated by reference to the tax rates and tax bands in force at the effective date of the transaction.

#### Commencement Information

- I3** Sch. 5 para. 20 in force at 1.4.2015 by [S.S.I. 2015/108](#), art. 2

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