

Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, PART 4. (See end of Document for details)

SCHEDULE 5 MULTIPLE DWELLINGS RELIEF

PART 4

THE RELIEF

Calculation of relief

10 The amount of tax chargeable in relation to a relevant transaction [^{F1}other than one to which schedule 2A applies] is—

Textual Amendments

F1 Words in sch. 5 para. 10 inserted (1.4.2016) by [Land and Buildings Transaction Tax \(Amendment\) \(Scotland\) Act 2016 \(asp 11\)](#), **ss. 2(1)(d)(i)**, 5(2) (with s. 3)

Commencement Information

I1 Sch. 5 para. 10 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

[^{F2}10A The amount of tax chargeable in relation to a relevant transaction to which schedule 2A applies is—

Textual Amendments

F2 Sch. 5 para. 10A inserted (1.4.2016) by [Land and Buildings Transaction Tax \(Amendment\) \(Scotland\) Act 2016 \(asp 11\)](#), **ss. 2(1)(d)(ii)**, 5(2) (with s. 3)

[^{F3}11 . But where $DT \times ND$ [^{F4}or, as the case may be, ΣDT] is less than the minimum prescribed amount, the amount of tax chargeable in relation to the relevant transaction is—

$MPA + RT$

$MPA + RT$

where—

MPA is the minimum prescribed amount, and

RT is the tax due in relation to remaining property.

Textual Amendments

F3 Sch. 5 paras. 11, 12 substituted (1.4.2015) by [S.S.I. 2015/123](#), arts. 1, 8

F4 Words in sch. 5 para. 11 inserted (1.4.2016) by [Land and Buildings Transaction Tax \(Amendment\) \(Scotland\) Act 2016 \(asp 11\)](#), **ss. 2(1)(d)(iii)**, 5(2) (with s. 3)

Commencement Information

I2 Sch. 5 para. 11 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

12 . The minimum prescribed amount is such proportion as may be prescribed by the Scottish Ministers by order of—

Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, PART 4. (See end of Document for details)

TT – RT

where—

TT is the amount of tax that would be due in respect of the transaction but for this schedule, and

RT is the tax due in relation to remaining property.]

Textual Amendments

F3 Sch. 5 paras. 11, 12 substituted (1.4.2015) by [S.S.I. 2015/123](#), arts. 1, 8

Commencement Information

I3 Sch. 5 para. 12 in force at 1.4.2015 by [S.S.I. 2015/108](#), art. 2

Tax due in relation to a dwelling

13

The tax due in relation to a dwelling is determined as follows.

Step 1 Find the total consideration attributable to dwellings, that is—

- (a) the consideration attributable to dwellings for the transaction, or
- (b) where the transaction is one of a number of linked transactions, the sum of—
 - (i) the consideration attributable to dwellings for the transaction, and
 - (ii) the consideration attributable to dwellings for all other relevant transactions.

Step 2 Divide the total consideration attributable to dwellings by total dwellings. “Total dwellings” is the total number of dwellings by reference to which the total consideration attributable to dwellings is calculated.

Step 3 Calculate the amount of tax that would be due in relation to the relevant transaction were—

- (a) the chargeable consideration equal to the result obtained in Step 2,
- (b) the transaction a residential property transaction, and
- (c) the transaction not a linked transaction.

The result is the tax due in relation to a dwelling.

[^{F5}Step 4 In the case of a relevant transaction to which schedule 2A applies, carry out Step 3 (taking account of any relief applicable to the transaction under paragraph 9 of that schedule) in relation to each dwelling that is, or is part of, the main subject-matter of the transaction to find the tax due in relation to each dwelling.]

Textual Amendments

F5 Words in Sch. 5 para. 13 inserted (1.4.2016) by [Land and Buildings Transaction Tax \(Amendment\) \(Scotland\) Act 2016 \(asp 11\)](#), **ss. 2(1)(d)(iv)**, 5(2) (with s. 3)

Commencement Information

I4 Sch. 5 para. 13 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, PART 4. (See end of Document for details)

Tax due in relation to remaining property

- 14 The tax due in relation to remaining property is determined as follows.
- Step 1* Calculate the amount of tax that would be due in respect of the transaction but for this schedule.
- Step 2* Divide the consideration attributable to remaining property by the chargeable consideration for the transaction.
- Step 3* Multiply the amount calculated in Step 1 by the fraction reached in Step 2. The result is the tax due in relation to remaining property.

Commencement Information

I5 Sch. 5 para. 14 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

General

- 15 “Attributable” means attributable on a just and reasonable basis.

Commencement Information

I6 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, PART 4.