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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 123**

**The Land and Buildings Transaction Tax  
(Sub-sale Development Relief and Multiple  
Dwellings Relief) (Scotland) Order 2015**

**PART 3**

**Multiple dwellings relief**

**Modification of schedule 5 to the Act**

**8.** For paragraphs 11 and 12 of schedule 5 to the Act (multiple dwellings relief), substitute—

“**11.** But where DT x ND is less than the minimum prescribed amount, the amount of tax chargeable in relation to the relevant transaction is—

**MPA + RT**

where—

MPA is the minimum prescribed amount, and

RT is the tax due in relation to remaining property.

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

**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.”.

**Prescribed proportion**

**9.** Article 2 of the Land and Buildings Transaction Tax (Prescribed Proportions) (Scotland) Order 2014<sup>(1)</sup> continues in force and the proportion prescribed by that article is to be the proportion prescribed for the purposes of paragraph 11 of schedule 5 to the Act (as substituted by article 8 of this Order).