

SCHEDULE 13

RELIEF FOR ACQUISITIONS INVOLVING MULTIPLE DWELLINGS

Overview

- 2 This Schedule is arranged as follows—
- (a) paragraph 3 identifies the transactions to which this Schedule applies,
 - (b) paragraph 4 defines key terms,
 - (c) paragraph 5 provides for the amount of tax chargeable,
 - (d) paragraphs 6 and 7 make further provision about how the tax is calculated, and
 - (e) paragraph 8 provides for certain buildings which are yet to be constructed or adapted to be treated as dwellings for the purposes of this Schedule.