

## SCHEDULE 13

### RELIEF FOR ACQUISITIONS INVOLVING MULTIPLE DWELLINGS

#### *The amount of tax chargeable*

- 5 (1) If relief under this Schedule is claimed for a relevant transaction, the amount of tax chargeable in respect of the transaction is the sum of—
- (a) the tax related to the consideration attributable to dwellings, and
  - (b) the tax related to the remaining consideration (if any).
- (2) If the whole or part of the chargeable consideration for a relevant transaction is rent, sub-paragraph (1) has effect subject to Part 5 of Schedule 6 (leases: calculation of tax chargeable).