

## SCHEDULE 5

### HIGHER RATES RESIDENTIAL PROPERTY TRANSACTIONS

#### PART 2

##### BUYER IS AN INDIVIDUAL: SINGLE DWELLING TRANSACTIONS

###### *Two or more buyers*

- 6 Where there are two or more buyers who are individuals in a transaction—
- (a) the transaction is a higher rates residential property transaction if paragraph 3 applies in relation to any one of the buyers;
  - (b) an intermediate transaction (within the meaning of paragraph 9(2)) is to be treated as a higher rates residential property transaction if paragraph 9 applies in relation to any one of the buyers.