
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 1. (See end of Document for details)

[^{F1}SCHEDULE 10A SUB-SALE DEVELOPMENT RELIEF

Textual Amendments

- F1** Sch. 10A inserted (1.4.2015) by [The Land and Buildings Transaction Tax \(Sub-sale Development Relief and Multiple Dwellings Relief\) \(Scotland\) Order 2015 \(S.S.I. 2015/123\)](#) , arts. 1(1) , 7 , [Sch.](#)

PART 1

INTRODUCTORY

Overview of relief

1. (1) This schedule provides for relief in the case of land transactions involving certain sub-sales.
- (2) It is arranged as follows—
 - Part 2 provides for the relief and defines key terms and expressions,
 - Part 3 provides for withdrawal of the relief,
 - Part 4 makes provision for supplementary matters.]

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 1.