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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 10. (See end of Document for details)

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## [<sup>F1</sup>SCHEDULE 10A SUB-SALE DEVELOPMENT RELIEF

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### 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 2

#### THE RELIEF

##### *Partial relief*

10. (1) Where the subject-matter of the qualifying sub-sale is part of the subject-matter of the first contract, the chargeable consideration for the first land transaction is taken to be the amount calculated by deducting from the amount that would otherwise be the chargeable consideration for that transaction were there no relief under this schedule, the amount of that consideration attributable to the part of the subject-matter of that transaction which is also the subject-matter of the qualifying sub-sale.
- (2) “Attributable” means attributable on a just and reasonable basis.]

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 10.