
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 17. (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 4

SUPPLEMENTARY

Qualifying sub-sale: consideration

17. Where relief under this schedule is given the chargeable consideration for the qualifying sub-sale is—
- (a) so much of the consideration under the first land transaction as is referable to the subject-matter of the qualifying sub-sale and is to be given (directly or indirectly) by the second buyer or a person connected with the second buyer, and
 - (b) the consideration given for the qualifying sub-sale.]

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