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

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## [<sup>F1</sup>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 2

#### THE RELIEF

##### *Full relief*

9. (1) Where the subject-matter of the qualifying sub-sale is the whole subject-matter of the first contract, the land transaction—
- (a) effected as mentioned in section 9(1) on completion of the first contract, or
  - (b) treated as effected under section 10(1) on that contract being substantially performed,
- is exempt from charge.
- (2) The land transaction effected or treated as effected as mentioned in sub-paragraph (1) is “the first land transaction”.]

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Full relief.