
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: *Qualifying sub-sale*. (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 2

THE RELIEF

Qualifying sub-sale

3. A sub-sale is a qualifying sub-sale if—
- (a) it is a sub-sale under which—
 - (i) the first buyer contracts to sell the whole or part of the subject-matter of the first contract to another person (the “second buyer”), and
 - (ii) the second buyer becomes entitled to call for a conveyance to that person of the whole or part of the subject-matter of the first contract, and
 - (b) immediately before the first buyer entered into the sub-sale, the first buyer was entitled under the first contract to call for a conveyance of the whole or part of that subject-matter.]

Changes to legislation:

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