

Status: Point in time view as at 01/04/2015.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Land and Buildings Transaction Tax (Scotland) Act 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations. (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

Disapplication of section 14

16. Where relief under this schedule is given, section 14(1)(c) is to be disregarded in so far as it relates to the entry into the qualifying sub-sale by the first buyer.

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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