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SCHEDULE 5  
MULTIPLE DWELLINGS RELIEF

**PART 4**

THE RELIEF

*Calculation of relief*

[<sup>F1</sup>10A The amount of tax chargeable in relation to a relevant transaction to which schedule 2A applies is—

**Textual Amendments**

**F1** Sch. 5 para. 10A inserted (1.4.2016) by [Land and Buildings Transaction Tax \(Amendment\) \(Scotland\) Act 2016 \(asp 11\)](#), **ss. 2(1)(d)(ii)**, 5(2) (with s. 3)

**Changes to legislation:**

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