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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 18. (See end of Document for details)

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## SCHEDULE 5 MULTIPLE DWELLINGS RELIEF

### PART 5

#### WITHDRAWAL OF RELIEF

##### *Partial withdrawal of relief*

- 18 Relief under this schedule is partially withdrawn in relation to a relevant transaction if—
- (a) an event occurs in the relevant period, and
  - (b) had the event occurred immediately before the [<sup>F1</sup>effective] date of the transaction—
    - (i) the transaction would have been a relevant transaction, but
    - (ii) more tax would have been payable in respect of the transaction.

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#### **Textual Amendments**

- F1** Word in Sch. 5 para. 18(b) substituted (7.11.2014) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 9\(19\)](#) (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.

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#### **Commencement Information**

- I1** Sch. 5 para. 18 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 18.