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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 21. (See end of Document for details)

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## SCHEDULE 5 MULTIPLE DWELLINGS RELIEF

### PART 5

#### WITHDRAWAL OF RELIEF

##### *Relevant period*

- 21 “The relevant period” means the shorter of—
- (a) the period of 3 years beginning with the effective date of the transaction, and
  - (b) the period beginning with the effective date of the transaction and ending with the date on which the buyer disposes of the dwelling, or the dwellings, to a person who is not connected with the buyer.

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#### **Commencement Information**

**II** Sch. 5 para. 21 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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