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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 25. (See end of Document for details)

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SCHEDULE 5  
MULTIPLE DWELLINGS RELIEF

**PART 6**

WHAT COUNTS AS A DWELLING

- 25 A building or part of a building counts as a dwelling if—
- (a) it is used or suitable for use as a single dwelling, or
  - (b) it is in the process of being constructed or adapted for such use.

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**Commencement Information**

**II** Sch. 5 para. 25 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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