
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 28. (See end of Document for details)

SCHEDULE 5 MULTIPLE DWELLINGS RELIEF

PART 6

WHAT COUNTS AS A DWELLING

- 28 The main subject-matter of a transaction is also taken to consist of or include an interest in a dwelling if—
- (a) substantial performance of a contract constitutes the effective date of that transaction by virtue of a relevant deeming provision,
 - (b) the main subject-matter of the transaction consists of or includes an interest in a building, or a part of a building, that is to be constructed or adapted under the contract for use as a single dwelling, and
 - (c) construction or adaptation of the building, or the part of a building, has not begun by the time the contract is substantially performed.

Commencement Information

II Sch. 5 para. 28 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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