
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 8. (See end of Document for details)

SCHEDULE 5 MULTIPLE DWELLINGS RELIEF

PART 3

KEY TERMS

Dwellings

- 8 “The dwellings” are, in relation to a relevant transaction, the dwelling or dwellings that are, or are part of, the main subject-matter of the transaction.

Commencement Information

- II** Sch. 5 para. 8 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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