

SCHEDULE 5  
MULTIPLE DWELLINGS RELIEF

PART 3

KEY TERMS

*Interest in a dwelling*

9           A reference in this schedule to an interest in a dwelling is to any chargeable interest in or over a dwelling.

Commencement Information

II       Sch. 5 para. 9 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 9.