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

SCHEDULE 5 MULTIPLE DWELLINGS RELIEF

PART 2

TRANSACTIONS TO WHICH THIS SCHEDULE APPLIES

The rule

2 This schedule applies to relevant transactions.

Commencement Information

I1 Sch. 5 para. 2 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

3 A relevant transaction is a transaction (other than a transaction to which schedule 19 (leases) applies) that is—

- (a) within paragraph 4 or paragraph 5, and
- (b) not excluded by paragraph 6.

Commencement Information

I2 Sch. 5 para. 3 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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