

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Land and Buildings Transaction Tax (Scotland) Act 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULE 5 MULTIPLE DWELLINGS RELIEF

PART 4

THE RELIEF

Calculation of relief

10 The amount of tax chargeable in relation to a relevant transaction [^{F1}other than one to which schedule 2A applies] is—

Textual Amendments

F1 Words in sch. 5 para. 10 inserted (1.4.2016) by [Land and Buildings Transaction Tax \(Amendment\) \(Scotland\) Act 2016 \(asp 11\)](#), **ss. 2(1)(d)(i)**, 5(2) (with s. 3)

Commencement Information

I1 Sch. 5 para. 10 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

[^{F2}10A The amount of tax chargeable in relation to a relevant transaction to which schedule 2A applies is—

Textual Amendments

F2 Sch. 5 para. 10A inserted (1.4.2016) by [Land and Buildings Transaction Tax \(Amendment\) \(Scotland\) Act 2016 \(asp 11\)](#), **ss. 2(1)(d)(ii)**, 5(2) (with s. 3)

[^{F3} 11 . But where $DT \times ND$ [^{F4}or, as the case may be, ΣDT] is less than the minimum prescribed amount, the amount of tax chargeable in relation to the relevant transaction is—

$MPA + RT$

$MPA + RT$

where—

MPA is the minimum prescribed amount, and

RT is the tax due in relation to remaining property.

Textual Amendments

F3 Sch. 5 paras. 11, 12 substituted (1.4.2015) by [S.S.I. 2015/123](#), arts. 1, 8

F4 Words in sch. 5 para. 11 inserted (1.4.2016) by [Land and Buildings Transaction Tax \(Amendment\) \(Scotland\) Act 2016 \(asp 11\)](#), **ss. 2(1)(d)(iii)**, 5(2) (with s. 3)

Commencement Information

I2 Sch. 5 para. 11 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

12 . The minimum prescribed amount is such proportion as may be prescribed by the Scottish Ministers by order of—

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TT – RT

where—

TT is the amount of tax that would be due in respect of the transaction but for this schedule, and

RT is the tax due in relation to remaining property.]

Textual Amendments

F3 Sch. 5 paras. 11, 12 substituted (1.4.2015) by [S.S.I. 2015/123](#), arts. 1, 8

Commencement Information

I3 Sch. 5 para. 12 in force at 1.4.2015 by [S.S.I. 2015/108](#), art. 2

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- sch. 2A para. 6(1A) inserted by [S.S.I. 2024/104 art. 6\(a\)](#)
- sch. 2A para. 8(1)(d) inserted by [S.S.I. 2024/104 art. 7\(5\)](#)
- sch. 2A para. 9B9C and cross-headings inserted by [S.S.I. 2024/104 art. 8](#)
- sch. 6A inserted by [S.S.I. 2024/104 sch.](#)