

SCHEDULE 5
MULTIPLE DWELLINGS RELIEF

PART 4

THE RELIEF

Calculation of relief

10 The amount of tax chargeable in relation to a relevant transaction is—
 $(DT \times ND) + RT$

where—

DT is the tax due in relation to a dwelling,

ND is the number of dwellings that are, or are part of, the main subject-matter of the transaction, and

RT is the tax due in relation to remaining property.