

*Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 13. (See end of Document for details)*

## SCHEDULE 5 MULTIPLE DWELLINGS RELIEF

### PART 4

#### THE RELIEF

##### *Tax due in relation to a dwelling*

- 13 The tax due in relation to a dwelling is determined as follows.
- Step 1* Find the total consideration attributable to dwellings, that is—
- (a) the consideration attributable to dwellings for the transaction, or
  - (b) where the transaction is one of a number of linked transactions, the sum of—
    - (i) the consideration attributable to dwellings for the transaction, and
    - (ii) the consideration attributable to dwellings for all other relevant transactions.
- Step 2* Divide the total consideration attributable to dwellings by total dwellings. “Total dwellings” is the total number of dwellings by reference to which the total consideration attributable to dwellings is calculated.
- Step 3* Calculate the amount of tax that would be due in relation to the relevant transaction were—
- (a) the chargeable consideration equal to the result obtained in Step 2,
  - (b) the transaction a residential property transaction, and
  - (c) the transaction not a linked transaction.
- The result is the tax due in relation to a dwelling.
- <sup>F1</sup>Step 4* In the case of a relevant transaction to which schedule 2A applies, carry out Step 3 (taking account of any relief applicable to the transaction under paragraph 9 of that schedule) in relation to each dwelling that is, or is part of, the main subject-matter of the transaction to find the tax due in relation to each dwelling. ]

#### Textual Amendments

- F1** Words in Sch. 5 para. 13 inserted (1.4.2016) by [Land and Buildings Transaction Tax \(Amendment\) \(Scotland\) Act 2016 \(asp 11\)](#), **ss. 2(1)(d)(iv)**, 5(2) (with s. 3)

#### Commencement Information

- I1** Sch. 5 para. 13 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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