
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2015 No.

The Land and Buildings Transaction Tax
(Sub-sale Development Relief and Multiple
Dwellings Relief) (Scotland) Order 2015

PART 3

Multiple dwellings relief

Prescribed proportion

9. Article 2 of the Land and Buildings Transaction Tax (Prescribed Proportions) (Scotland) Order 2014⁽¹⁾ continues in force and the proportion prescribed by that article is to be the proportion prescribed for the purposes of paragraph 11 of schedule 5 to the Act (as substituted by article 8 of this Order).