

*Status: Point in time view as at 01/04/2016.*

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

## [<sup>F1</sup>SCHEDULE 10A SUB-SALE DEVELOPMENT RELIEF

### Textual Amendments

- F1** Sch. 10A inserted (1.4.2015) by [The Land and Buildings Transaction Tax \(Sub-sale Development Relief and Multiple Dwellings Relief\) \(Scotland\) Order 2015 \(S.S.I. 2015/123\)](#) , arts. 1(1) , 7 , [Sch.](#)

## PART 4

### SUPPLEMENTARY

#### *Qualifying sub-sale: consideration*

17. Where relief under this schedule is given the chargeable consideration for the qualifying sub-sale is—
- (a) so much of the consideration under the first land transaction as is referable to the subject-matter of the qualifying sub-sale and is to be given (directly or indirectly) by the second buyer or a person connected with the second buyer, and
  - (b) the consideration given for the qualifying sub-sale.]

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