
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 23. (See end of Document for details)

SCHEDULE 5 **S**
MULTIPLE DWELLINGS RELIEF

PART 5 **S**

WITHDRAWAL OF RELIEF

Interpretation

- 23 In this Part of this schedule, “event” includes any change of circumstance or change of plan.

Commencement Information

- II** Sch. 5 para. 23 in force at 1.4.2015 by [S.I. 2015/108](#), **art. 2**

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