

SCHEDULE 5
MULTIPLE DWELLINGS RELIEF

PART 2

TRANSACTIONS TO WHICH THIS SCHEDULE APPLIES

Excluded transactions

- 6 A transaction is excluded by this paragraph if—
- (a) relief under schedule 9 (crofting community right to buy) is available for it, or
 - (b) relief under schedule 10 (group relief), 11 (reconstruction relief and acquisition relief) or 13 (charities relief)—
 - (i) is available for it, or
 - (ii) has been withdrawn from it.