



Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

PART 7

GENERAL AND INTERPRETATION

Connected persons

58 Connected persons

Section 1122 of the Corporation Tax Act 2010 (c.4) (connected persons) has effect for the purposes of the following provisions—

- (a) section 14,
- (b) section 22,
- (c) section 23,
- (d) section 57,
- (e) paragraphs 1, 11 and 13 of schedule 2,
- (f) schedule 4,
- (g) Part 5 of schedule 5,
- (h) schedule 8,
- [^{F1}(ha) paragraph 17 of schedule 10A,]
- [^{F2}(hb) schedule 16D,]
- (i) schedule 17 (but see paragraph 49),
- (j) paragraph 17 of schedule 19.

Textual Amendments

- F1** S. 58(ha) 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), **5**
- F2** S. 58(hb) inserted (1.10.2023) by [The Land and Buildings Transaction Tax \(Green Freeports Relief\) \(Scotland\) Order 2023 \(S.S.I. 2023/280\)](#), arts. 1(1), **2(4)**

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

Commencement Information

II S. 58 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Connected persons.