
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 12. (See end of Document for details)

SCHEDULE 10 GROUP RELIEF

PART 3

WITHDRAWAL OF RELIEF

Overview

- 12 This Part of this schedule is arranged as follows—
- paragraphs 13 to 19 provide for circumstances where relief under this schedule is withdrawn,
 - paragraphs 20 to 31 provide for circumstances in which, despite paragraphs 13 to 19, relief is not withdrawn, and
 - paragraphs 32 to 40 provide for the application of paragraphs 13 to 31 where there are successive transactions.

Commencement Information

- II** Sch. 10 para. 12 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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