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**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Land and Buildings Transaction Tax (Scotland) Act 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULE 10 GROUP RELIEF

### PART 3

#### WITHDRAWAL OF RELIEF

##### *Withdrawal of relief*

- 13 Relief under this schedule is withdrawn or partially withdrawn where—  
[<sup>F1</sup>(a) paragraphs 14 and 15 apply, or  
(b) paragraph 15A applies.]

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#### **Textual Amendments**

- F1** Sch. 10 para. 13(a)(b) substituted for words in sch. 10 para. 13 (30.6.2018) by [The Land and Buildings Transaction Tax \(Group Relief Modification\) \(Scotland\) Order 2018 \(S.S.I. 2018/222\)](#), arts. 1(1), **2(4)** (with art. 3)

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#### **Commencement Information**

- I1** Sch. 10 para. 13 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- sch. 2A para. 6(1A) inserted by [S.S.I. 2024/104 art. 6\(a\)](#)
- sch. 2A para. 8(1)(d) inserted by [S.S.I. 2024/104 art. 7\(5\)](#)
- sch. 2A para. 9B9C and cross-headings inserted by [S.S.I. 2024/104 art. 8](#)
- sch. 6A inserted by [S.S.I. 2024/104 sch.](#)