
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 15A. (See end of Document for details)

SCHEDULE 10 GROUP RELIEF

PART 3

WITHDRAWAL OF RELIEF

Withdrawal of relief

- [^{F1}15A. This paragraph applies where—
- (a) the relief under this schedule was available solely by virtue of the application of paragraph 10A to arrangements referred to in paragraph 3, and
 - (b) before the end of the period of three years beginning with the effective date, paragraph 10A ceases to apply to the arrangements.]

Textual Amendments

- F1** Sch. 10 para. 15A inserted (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(5)** (with art. 3)

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