
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 18. (See end of Document for details)

SCHEDULE 10 GROUP RELIEF

PART 3

WITHDRAWAL OF RELIEF

Amount of tax chargeable where relief partially withdrawn

- 18 Where relief is partially withdrawn, the amount of tax chargeable is an appropriate proportion of the amount determined in accordance with paragraph 17.

Commencement Information

- II** Sch. 10 para. 18 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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