
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 19. (See end of Document for details)

SCHEDULE 10 GROUP RELIEF

PART 3

WITHDRAWAL OF RELIEF

Amount of tax chargeable where relief partially withdrawn

- 19 An “appropriate proportion” means an appropriate proportion having regard to—
- (a) the subject-matter of the relevant transaction, and
 - (b) what is held at the relevant time by the buyer or, as the case may be, by the buyer and its relevant associated companies.

Commencement Information

- II** Sch. 10 para. 19 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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