
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 22. (See end of Document for details)

SCHEDULE 10 GROUP RELIEF

PART 3

WITHDRAWAL OF RELIEF

Cases where relief not withdrawn: stamp duty reliefs

- 22 Relief under this schedule is not withdrawn where—
- (a) the buyer ceases to be a member of the same group as the seller as a result of the transfer of the whole or part of the seller's business to another company (“the acquiring company”) in relation to which—
 - (i) section 96 of the Finance Act 1997 (c.16) (stamp duty relief: demutualisation of insurance companies) applies, and
 - (ii) the conditions for relief under that section are met, and
 - (b) the buyer is immediately after that transfer a member of the same group as the acquiring company.

Commencement Information

- II** Sch. 10 para. 22 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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