
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 25. (See end of Document for details)

SCHEDULE 10 GROUP RELIEF

PART 3

WITHDRAWAL OF RELIEF

Cases where relief not withdrawn: stamp duty reliefs

- 25 This paragraph applies to a chargeable interest—
- (a) that was acquired by the buyer under the relevant transaction, or
 - (b) that is derived from a chargeable interest so acquired,
- and that has not subsequently been acquired at market value under a chargeable transaction for which relief under this schedule was available but not claimed.

Commencement Information

- II** Sch. 10 para. 25 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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