
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 26. (See end of Document for details)

SCHEDULE 10 GROUP RELIEF

PART 3

WITHDRAWAL OF RELIEF

Case where relief not withdrawn: seller leaves group

- 26 Relief under this schedule is not withdrawn where the buyer ceases to be a member of the same group as the seller because the seller leaves the group.

Commencement Information

- II** Sch. 10 para. 26 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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