
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 31. (See end of Document for details)

SCHEDULE 10 GROUP RELIEF

PART 3

WITHDRAWAL OF RELIEF

Case where relief not withdrawn: seller leaves group

- 31 For the purposes of paragraph 30 a person does not control, or obtain control of, the buyer if that person is under the control of another person or other persons.

Commencement Information

- II** Sch. 10 para. 31 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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