
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 32. (See end of Document for details)

SCHEDULE 10 GROUP RELIEF

PART 3

WITHDRAWAL OF RELIEF

Withdrawal of relief in certain cases involving successive transactions

- 32 Where the following conditions are met, paragraphs 13 to 31 have effect in relation to the relevant transaction as if the seller in relation to the earliest previous transaction falling within paragraph 37 were the seller in relation to the relevant transaction.

Commencement Information

- II** Sch. 10 para. 32 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 32.