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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 33. (See end of Document for details)

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## SCHEDULE 10 GROUP RELIEF

### PART 3

#### WITHDRAWAL OF RELIEF

##### *Withdrawal of relief in certain cases involving successive transactions*

33 The first condition is that there is a change in control of the buyer.

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#### **Commencement Information**

**II** Sch. 10 para. 33 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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