Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 36. (See end of Document for details)

## SCHEDULE 10 GROUP RELIEF

### PART 3

#### WITHDRAWAL OF RELIEF

Withdrawal of relief in certain cases involving successive transactions

The fourth condition is that any previous transaction falls within paragraph 37.

#### **Commencement Information**

II Sch. 10 para. 36 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 36.