
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 38. (See end of Document for details)

SCHEDULE 10 GROUP RELIEF

PART 3

WITHDRAWAL OF RELIEF

Withdrawal of relief in certain cases involving successive transactions

- 38 Paragraph 33 does not apply where—
- (a) there is a change in the control of the buyer because a loan creditor (within the meaning given by section 453 of the Corporation Tax Act 2010 (c.4)) obtains control of, or ceases to control, the buyer, and
 - (b) the other persons who controlled the buyer before the change continue to do so.

Commencement Information

- II** Sch. 10 para. 38 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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