
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 40. (See end of Document for details)

SCHEDULE 10 GROUP RELIEF

PART 3

WITHDRAWAL OF RELIEF

Withdrawal of relief in certain cases involving successive transactions

- 40 There is a change in the control of a company if—
- (a) a person who controls the company (alone or with others) ceases to do so,
 - (b) a person obtains control of the company (alone or with others), or
 - (c) the company is wound up.

Commencement Information

- II** Sch. 10 para. 40 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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