
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 42. (See end of Document for details)

SCHEDULE 10 GROUP RELIEF

PART 3

WITHDRAWAL OF RELIEF

Interpretation

- 42 In this Part of this schedule—
- “control” is to be interpreted in accordance with sections 450 and 451 of the Corporation Tax Act 2010 (c.4) (but see paragraph 31),
- “relevant associated company”, in relation to the buyer, means a company that—
- (a) is a member of the same group as the buyer immediately before the buyer ceases to be a member of the same group as the seller, and
 - (b) ceases to be a member of the same group as the seller in consequence of the buyer so ceasing.

Commencement Information

- II** Sch. 10 para. 42 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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