

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Land and Buildings Transaction Tax (Scotland) Act 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

## SCHEDULE 10 GROUP RELIEF

### PART 3

#### WITHDRAWAL OF RELIEF

*Cases where relief not withdrawn: stamp duty reliefs*

- 21 Relief under this schedule is not withdrawn where—
- (a) the buyer ceases to be a member of the same group as the seller as a result of an acquisition of shares by another company (“the acquiring company”) in relation to which—
    - (i) section 75 of the Finance Act 1986 (c.41) (stamp duty: acquisition relief) applies, and
    - (ii) the conditions for relief under that section are met, and
  - (b) the buyer is immediately after that acquisition a member of the same group as the acquiring company.

#### Commencement Information

**I1** Sch. 10 para. 21 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 22 Relief under this schedule is not withdrawn where—
- (a) the buyer ceases to be a member of the same group as the seller as a result of the transfer of the whole or part of the seller's business to another company (“the acquiring company”) in relation to which—
    - (i) section 96 of the Finance Act 1997 (c.16) (stamp duty relief: demutualisation of insurance companies) applies, and
    - (ii) the conditions for relief under that section are met, and
  - (b) the buyer is immediately after that transfer a member of the same group as the acquiring company.

#### Commencement Information

**I2** Sch. 10 para. 22 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 23 But where, in a case to which paragraph 21 or 22 applies—
- (a) the buyer ceases to be a member of the same group as the acquiring company in the circumstances mentioned in paragraph 24, and
  - (b) at the time the buyer ceases to be a member of the same group as the acquiring company, it or a relevant associated company holds a chargeable interest to which paragraph 25 applies,
- this schedule applies as if the buyer had then ceased to be a member of the same group as the seller.

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**Commencement Information**

**I3** Sch. 10 para. 23 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

- 24 The circumstances referred to in paragraph 23(a) are that the buyer ceases to be a member of the same group as the acquiring company—
- (a) before the end of the period of 3 years beginning with the effective date of the transaction which is exempt from charge by virtue of this schedule (“the relevant transaction”), or
  - (b) in pursuance of, or in connection with, arrangements made before the end of that period.

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**Commencement Information**

**I4** Sch. 10 para. 24 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

- 25 This paragraph applies to a chargeable interest—
- (a) that was acquired by the buyer under the relevant transaction, or
  - (b) that is derived from a chargeable interest so acquired,
- and that has not subsequently been acquired at market value under a chargeable transaction for which relief under this schedule was available but not claimed.

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**Commencement Information**

**I5** Sch. 10 para. 25 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- sch. 2A para. 6(1A) inserted by [S.S.I. 2024/104 art. 6\(a\)](#)
- sch. 2A para. 8(1)(d) inserted by [S.S.I. 2024/104 art. 7\(5\)](#)
- sch. 2A para. 9B9C and cross-headings inserted by [S.S.I. 2024/104 art. 8](#)
- sch. 6A inserted by [S.S.I. 2024/104 sch.](#)