

Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Withdrawal of relief in certain cases involving successive transactions. (See end of Document for details)

SCHEDULE 10 GROUP RELIEF

PART 3

WITHDRAWAL OF RELIEF

Withdrawal of relief in certain cases involving successive transactions

- 32 Where the following conditions are met, paragraphs 13 to 31 have effect in relation to the relevant transaction as if the seller in relation to the earliest previous transaction falling within paragraph 37 were the seller in relation to the relevant transaction.

Commencement Information

I1 Sch. 10 para. 32 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 33 The first condition is that there is a change in control of the buyer.

Commencement Information

I2 Sch. 10 para. 33 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 34 The second condition is that the change occurs—
- (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.

Commencement Information

I3 Sch. 10 para. 34 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 35 The third condition is that, apart from paragraph 32, relief under this schedule in relation to the relevant transaction would not be withdrawn under paragraph 13.

Commencement Information

I4 Sch. 10 para. 35 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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

Commencement Information

I5 Sch. 10 para. 36 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 37 A previous transaction falls within this paragraph if—

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- (a) the previous transaction is exempt from charge by virtue of this schedule or schedule 11 (reconstruction relief and acquisition relief),
- (b) the effective date of the previous transaction is less than 3 years before the date of the change mentioned in the first condition,
- (c) the chargeable interest acquired under the relevant transaction by the buyer in relation to that transaction is the same as, comprises, forms part of, or is derived from, the chargeable interest acquired under the previous transaction by the buyer in relation to the previous transaction, and
- (d) since the previous transaction, the chargeable interest acquired under that transaction has not been acquired by any person under a transaction that is not exempt from charge by virtue of this schedule or schedule 11 (reconstruction relief and acquisition relief).

Commencement Information

I6 Sch. 10 para. 37 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 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

I7 Sch. 10 para. 38 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 39 If two or more transactions effected at the same time are the earliest previous transactions falling within paragraph 37, the reference in paragraph 32 to the seller in relation to the earliest previous transaction is a reference to the persons who are the sellers in relation to the earliest previous transactions.

Commencement Information

I8 Sch. 10 para. 39 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 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

I9 Sch. 10 para. 40 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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