
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 13. (See end of Document for details)

[^{F1}SCHEDULE 10A
SUB-SALE DEVELOPMENT RELIEF

Textual Amendments

- F1** Sch. 10A inserted (1.4.2015) by The Land and Buildings Transaction Tax (Sub-sale Development Relief and Multiple Dwellings Relief) (Scotland) Order 2015 (S.S.I. 2015/123) , arts. 1(1) , 7 , **Sch.**

PART 3

WITHDRAWAL OF RELIEF

Full withdrawal of relief

13. Relief under this schedule is withdrawn if no development of the subject-matter of the qualifying sub-sale takes place within the relevant period.]

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 13.