
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 1. (See end of Document for details)

SCHEDULE 11 RECONSTRUCTION RELIEF AND ACQUISITION RELIEF

PART 1

INTRODUCTORY

Overview

- 1 (1) This schedule provides for relief for certain transactions in connection with the reconstruction and acquisition of companies.
- (2) It is arranged as follows—
- Part 2 provides for when reconstruction relief is available,
 - Part 3 provides for when acquisition relief is available,
 - Part 4 provides for when the relief is withdrawn,
 - [^{F1}Part 4A provides for recovery of tax where relief is withdrawn,]
 - Part 5 defines expressions used in this schedule.

Textual Amendments

- F1** Words in Sch. 11 para. 1(2) inserted (1.4.2015) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 9\(21\)\(a\)](#) (with ss. 257-259); S.S.I. 2015/110, art. 2(1)

Commencement Information

- I1** Sch. 11 para. 1 in force at 1.4.2015 by [S.S.I. 2015/108](#), art. 2

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