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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 15. (See end of Document for details)

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SCHEDULE 11  
RECONSTRUCTION RELIEF AND ACQUISITION RELIEF

**PART 4**

WITHDRAWAL OF RELIEF

*Case where relief not withdrawn: change of control of acquiring company as result of transaction connected to divorce etc.*

- 15 Relief under Part 2 or Part 3 of this schedule is not withdrawn where control of the acquiring company changes as a result of a share transaction that is effected as mentioned in—
- (a) any of paragraphs (a) to (d) of paragraph 4 of schedule 1 (transactions connected with divorce etc.), or
  - (b) any of paragraphs (a) to (d) of paragraph 5 of schedule 1 (transactions connected with dissolution of civil partnership etc.).

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**Commencement Information**

**II** Sch. 11 para. 15 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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