
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 16. (See end of Document for details)

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Case where relief not withdrawn: change of control of acquiring company as result of transaction connected to divorce etc.

- 16 Relief under Part 2 or Part 3 of this schedule is not withdrawn where control of the acquiring company changes as a result of a share transaction that—
- (a) is effected as mentioned in paragraph 7(1) of schedule 1, and
 - (b) meets the conditions in paragraph 7(2) of that schedule (variation of testamentary dispositions etc.).

Commencement Information

II Sch. 11 para. 16 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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