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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 20. (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*Case where relief not withdrawn: share acquisition relief*

20 But see paragraphs 25 to 28 for the effect of a change in the control of that other company.

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**Commencement Information**

**II** Sch. 11 para. 20 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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