
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 21. (See end of Document for details)

SCHEDULE 11
RECONSTRUCTION RELIEF AND ACQUISITION RELIEF

PART 4

WITHDRAWAL OF RELIEF

Case where relief not withdrawn: controlling loan creditor

- 21 Relief under Part 2 or Part 3 of this schedule is not withdrawn where—
- (a) control of the acquiring company changes as a result of a loan creditor (within the meaning of section 453 of the Corporation Tax Act 2010 (c.4)) becoming, or ceasing to be, treated as having control of the company, and
 - (b) the other persons who were previously treated as controlling the company continue to be so treated.

Commencement Information

II Sch. 11 para. 21 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

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