
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 22. (See end of Document for details)

SCHEDULE 11
RECONSTRUCTION RELIEF AND ACQUISITION RELIEF

PART 4

WITHDRAWAL OF RELIEF

Withdrawal of relief on subsequent non-exempt transfer

- 22 Relief under Part 2 or Part 3 of this schedule is withdrawn or partially withdrawn if—
- (a) control of the acquiring company changes as a result of an exempt intra-group transfer, and
 - (b) paragraphs 23 and 24 apply.

Commencement Information

II Sch. 11 para. 22 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

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