
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 27. (See end of Document for details)

SCHEDULE 11
RECONSTRUCTION RELIEF AND ACQUISITION RELIEF

PART 4

WITHDRAWAL OF RELIEF

*Withdrawal of relief where share acquisition relief
applied but control of company subsequently changes*

- 27 This paragraph applies where, at the time control of that other company changes, it holds shares transferred to it by the transfer mentioned in paragraph 25(a), or any shares derived from shares so transferred.

Commencement Information

- II** Sch. 11 para. 27 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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