
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 31. (See end of Document for details)

SCHEDULE 11
RECONSTRUCTION RELIEF AND ACQUISITION RELIEF

PART 4

WITHDRAWAL OF RELIEF

Amount of tax chargeable where relief partially withdrawn

- 31 Where relief is partially withdrawn, the tax chargeable is an appropriate proportion of the amount determined in accordance with paragraph 30.

Commencement Information

- II** Sch. 11 para. 31 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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