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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 32. (See end of Document for details)

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## SCHEDULE 11 RECONSTRUCTION RELIEF AND ACQUISITION RELIEF

### PART 4

#### WITHDRAWAL OF RELIEF

##### *Amount of tax chargeable where relief partially withdrawn*

- 32 An “appropriate proportion” means an appropriate proportion having regard to—
- (a) the subject-matter of the relevant transaction, and
  - (b) what is held at the relevant time by the acquiring company or, as the case may be, by that company and any relevant associated companies.

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#### **Commencement Information**

- II** Sch. 11 para. 32 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 32.