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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 35C. (See end of Document for details)

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SCHEDULE 11  
RECONSTRUCTION RELIEF AND ACQUISITION RELIEF

[<sup>F1</sup>PART 4A

RECOVERY OF RELIEF

**Textual Amendments**

- F1** Sch. 11 Pt. 4A inserted (1.4.2015) by Revenue Scotland and Tax Powers Act 2014 (asp 16) , s. 260(2) , **Sch. 4 para. 9(21)(d)** (with ss. 257-259 ); S.S.I. 2015/110 , art. 2(1)

- 35C For the purposes of paragraph 35B—
- (a) “ relevant time ” means any time between the effective date of the relevant transaction and the change of control by virtue of which tax is chargeable, and
  - (b) a company (“company A”) is “above” another company (“company B”) in a group structure if company B, or another company that is above company B in the group structure, is a 75% subsidiary of company A.]

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 35C.