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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 41. (See end of Document for details)

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SCHEDULE 11  
RECONSTRUCTION RELIEF AND ACQUISITION RELIEF

**PART 5**

INTERPRETATION

*When is a company a subsidiary of another company?*

41 But sections 171(1)(b) and (3), 173, 174 and 176 to 178 of that Chapter are to be treated as omitted for the purposes of paragraph 37(b) and (c).

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**Commencement Information**

**II** Sch. 11 para. 41 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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