
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 6. (See end of Document for details)

SCHEDULE 11
RECONSTRUCTION RELIEF AND ACQUISITION RELIEF

PART 3

ACQUISITION RELIEF

The relief

- 6 (1) This paragraph applies where—
- (a) a land transaction is entered into for the purposes of or in connection with the transfer of an undertaking or part of an undertaking, and
 - (b) the qualifying conditions are met.
- (2) The tax chargeable in respect of the transaction is the prescribed proportion of the tax that would otherwise be chargeable but for this paragraph.
- (3) The prescribed proportion is such proportion as may be prescribed by the Scottish Ministers by order.

Commencement Information

- I1** Sch. 11 para. 6 in force at 7.11.2014 for specified purposes by [S.S.I. 2014/279](#) , [art. 2](#) , [Sch.](#)
- I2** Sch. 11 para. 6 in force at 1.4.2015 in so far as not already in force by [S.S.I. 2015/108](#) , [art. 2](#)

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