
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 9. (See end of Document for details)

SCHEDULE 11
RECONSTRUCTION RELIEF AND ACQUISITION RELIEF

PART 3

ACQUISITION RELIEF

Interpretation

- 9 For the purposes of qualifying condition (c)—
- (a) companies are associated if one has control of the other or both are controlled by the same person or [^{F1}persons],
 - (b) “control” is to be construed in accordance with section 1124 of the Corporation Tax Act 2010 (c.4).

Textual Amendments

- F1** Word in Sch. 11 para. 9(a) substituted (1.1.2015) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#) , s. 260(2) , [Sch. 4 para. 9\(21\)\(c\)](#) (with ss. 257-259) ; S.S.I. 2014/370 , art. 2 , Sch.

Commencement Information

- I1** Sch. 11 para. 9 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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