

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Land and Buildings Transaction Tax (Scotland) Act 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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

- 10 In this Part of this schedule, “trade” includes any venture in the nature of trade.

Commencement Information

- I2** Sch. 11 para. 10 in force at 1.4.2015 by [S.S.I. 2015/108](#), art. 2

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- sch. 2A para. 6(1A) inserted by [S.S.I. 2024/104 art. 6\(a\)](#)
- sch. 2A para. 8(1)(d) inserted by [S.S.I. 2024/104 art. 7\(5\)](#)
- sch. 2A para. 9B9C and cross-headings inserted by [S.S.I. 2024/104 art. 8](#)
- sch. 6A inserted by [S.S.I. 2024/104 sch.](#)