

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

SCHEDULE 13 CHARITIES RELIEF

Withdrawal of relief

- 4 Relief under this schedule is withdrawn, or partially withdrawn, if—
- (a) a disqualifying event occurs—
 - (i) before the end of the period of 3 years beginning with the effective date of the transaction which was exempt from charge under this schedule (“the relevant transaction”), or
 - (ii) in pursuance of, or in connection with, arrangements made before the end of that period, and
 - (b) at the time of the disqualifying event the buyer holds a chargeable interest—
 - (i) that was acquired by the buyer under the relevant transaction, or
 - (ii) that is derived from an interest so acquired.

Commencement Information

I1 Sch. 13 para. 4 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 5 A “disqualifying event” means—
- (a) the buyer ceasing to be established for charitable purposes only, or
 - (b) the subject-matter of the relevant transaction, or any interest or right derived from it, being held or used by the buyer otherwise than for qualifying charitable purposes.

Commencement Information

I2 Sch. 13 para. 5 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 6 Where the relevant transaction is exempt from charge by virtue of qualifying condition (a)(ii), the following are also disqualifying events—
- (a) any transfer by the buyer of a major interest in the whole or any part of the subject-matter of the relevant transaction, or
 - (b) any grant by the buyer at a premium of a low-rental lease of the whole or any part of that subject-matter,
- that is not made for the charitable purposes of the buyer.

Commencement Information

I3 Sch. 13 para. 6 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 7 A lease—
- (a) is granted “at a premium” if there is consideration other than rent, and
 - (b) is a “low-rental” lease if the annual rent (if any) is less than £1,000 a year.

Commencement Information

I4 Sch. 13 para. 7 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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

- 8 Where relief is withdrawn, the amount of tax chargeable is the amount that would have been chargeable in respect of the relevant transaction but for the relief.

Commencement Information

I5 Sch. 13 para. 8 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

- 9 Where relief is partially withdrawn, the amount of tax chargeable is an appropriate proportion of the tax that would have been chargeable but for the relief.

Commencement Information

I6 Sch. 13 para. 9 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

- 10 An “appropriate proportion” means an appropriate proportion having regard to—
- (a) what was acquired by the buyer under the relevant transaction and what is held by the buyer at the time of the disqualifying event, and
 - (b) the extent to which what is held by the buyer at that time becomes used or held for purposes other than qualifying charitable purposes.

Commencement Information

I7 Sch. 13 para. 10 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

- 11 In relation to a transfer or grant that is, by virtue of paragraph 6, a disqualifying event—
- (a) the date of the event for the purposes of paragraph 4 is the effective date of the transfer or grant,
 - (b) paragraph 4(b) has effect as if, for “at the time” there were substituted “immediately before”,
 - (c) paragraph 10 has effect as if—
 - (i) in paragraph (a), for “at the time of” there were substituted “immediately before and immediately after”,
 - (ii) paragraph (b) were omitted.

Commencement Information

I8 Sch. 13 para. 11 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Withdrawal of relief.