
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 10. (See end of Document for details)

SCHEDULE 13 CHARITIES RELIEF

Withdrawal of relief

- 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

- II** Sch. 13 para. 10 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, Paragraph 10.