
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 5. (See end of Document for details)

SCHEDULE 13 CHARITIES RELIEF

Withdrawal of relief

- 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

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

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