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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 6. (See end of Document for details)

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## SCHEDULE 13 CHARITIES RELIEF

### *Withdrawal of relief*

- 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.

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#### **Commencement Information**

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

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