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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 9. (See end of Document for details)

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SCHEDULE 13  
CHARITIES RELIEF

*Withdrawal of relief*

- 9 Where relief is partially withdrawn, the amount of tax chargeable is an appropriate proportion of the tax that would have been chargeable but for the relief.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

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

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