

---

**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 15. (See end of Document for details)

---

## SCHEDULE 10 GROUP RELIEF

### PART 3

#### WITHDRAWAL OF RELIEF

##### *Withdrawal of relief*

- 15 This paragraph applies where, at the time the buyer ceases to be a member of the same group as the seller (“the relevant time”), it or a relevant associated company holds a chargeable interest—
- (a) that was acquired by the buyer under the relevant transaction, or
  - (b) that is derived from a chargeable interest so acquired,
- and that has not subsequently been acquired at market value under a chargeable transaction for which relief under this schedule was available but not claimed.

---

#### **Commencement Information**

- II** Sch. 10 para. 15 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 15.