

---

**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 16. (See end of Document for details)

---

## SCHEDULE 10 GROUP RELIEF

### PART 3

#### WITHDRAWAL OF RELIEF

##### *Amount of tax chargeable where relief withdrawn*

- 16 Where relief is withdrawn, the amount of tax chargeable is determined in accordance with paragraph 17.

---

#### **Commencement Information**

- II** Sch. 10 para. 16 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 16.