
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 41. (See end of Document for details)

SCHEDULE 10 GROUP RELIEF

PART 3

WITHDRAWAL OF RELIEF

Interpretation

- 41 For the purposes of paragraphs 20 and 27 a company is “above” the seller in the group structure if the seller, or another company that is above the seller in the group structure, is a 75% subsidiary of the company.

Commencement Information

- II** Sch. 10 para. 41 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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