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
I1 Sch. 10 para. 41 in force at 1.4.2015 by S.S.I. 2015/108 , **art. 2**

42 In this Part of this schedule—

"control" is to be interpreted in accordance with sections 450 and 451 of the Corporation Tax Act 2010 (c.4) (but see paragraph 31),

"relevant associated company", in relation to the buyer, means a company that—

(a) is a member of the same group as the buyer immediately before the buyer ceases to be a member of the same group as the seller, and

(b) ceases to be a member of the same group as the seller in consequence of the buyer so ceasing.

Commencement Information
I2 Sch. 10 para. 42 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, Cross Heading: Interpretation.