SCHEDULE 10
GROUP RELIEF

PART 3

WITHDRAWAL OF RELIEF

Withdrawal of relief in certain cases involving successive transactions

34 The second condition is that the change occurs—

(a) before the end of the period of 3 years beginning with the effective date of the transaction which is exempt from charge by virtue of this schedule ("the relevant transaction"), or

(b) in pursuance of, or in connection with, arrangements made before the end of that period.

Commencement Information

I1 Sch. 10 para. 34 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 34.