

Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Case where relief not withdrawn: seller leaves group. (See end of Document for details)

SCHEDULE 10 GROUP RELIEF

PART 3

WITHDRAWAL OF RELIEF

Case where relief not withdrawn: seller leaves group

- 26 Relief under this schedule is not withdrawn where the buyer ceases to be a member of the same group as the seller because the seller leaves the group.

Commencement Information

- I1** Sch. 10 para. 26 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 27 The seller is regarded as leaving the group if the companies cease to be members of the same group by reason of a transaction relating to shares in—
- (a) the seller, or
 - (b) another company that is above the seller in the group structure and as a result of the transaction ceases to be a member of the same group as the buyer.

Commencement Information

- I2** Sch. 10 para. 27 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 28 But if there is a change in the control of the buyer after the seller leaves the group, paragraphs 13 to 19 and 22 to 25 have effect as if the buyer had then ceased to be a member of the same group as the seller.

Commencement Information

- I3** Sch. 10 para. 28 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 29 Paragraph 28 does not apply where—
- (a) there is a change in the control of the buyer because a loan creditor (within the meaning given by section 453 of the Corporation Tax Act 2010 (c.4)) obtains control of, or ceases to control, the buyer, and
 - (b) the other persons who controlled the buyer before the change continue to do so.

Commencement Information

- I4** Sch. 10 para. 29 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 30 There is a change in the control of the buyer if—
- (a) a person who controls the buyer (alone or with others) ceases to do so,
 - (b) a person obtains control of the buyer (alone or with others), or
 - (c) the buyer is wound up.

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Commencement Information

I5 Sch. 10 para. 30 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

31 For the purposes of paragraph 30 a person does not control, or obtain control of, the buyer if that person is under the control of another person or other persons.

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Commencement Information

I6 Sch. 10 para. 31 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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