

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Land and Buildings Transaction Tax (Scotland) Act 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULE 10 GROUP RELIEF

PART 3

WITHDRAWAL OF RELIEF

Withdrawal of relief

- 13 Relief under this schedule is withdrawn or partially withdrawn where—
- [^{F1}(a) paragraphs 14 and 15 apply, or
 - (b) paragraph 15A applies.]

Textual Amendments

- F1** Sch. 10 para. 13(a)(b) substituted for words in sch. 10 para. 13 (30.6.2018) by [The Land and Buildings Transaction Tax \(Group Relief Modification\) \(Scotland\) Order 2018 \(S.S.I. 2018/222\)](#), arts. 1(1), **2(4)** (with art. 3)

Commencement Information

- I1** Sch. 10 para. 13 in force at 1.4.2015 by [S.S.I. 2015/108](#), art. 2

- 14 This paragraph applies where the buyer in the transaction which is exempt from charge by virtue of this schedule (“the relevant transaction”) ceases to be a member of the same group as the seller—
- (a) before the end of the period of 3 years beginning with the effective date of the transaction, or
 - (b) in pursuance of, or in connection with, arrangements made before the end of that period.

Commencement Information

- I2** Sch. 10 para. 14 in force at 1.4.2015 by [S.S.I. 2015/108](#), art. 2

- 15 This paragraph applies where, at the time the buyer ceases to be a member of the same group as the seller (“the relevant time”), it or a relevant associated company holds a chargeable interest—
- (a) that was acquired by the buyer under the relevant transaction, or
 - (b) that is derived from a chargeable interest so acquired,
- and that has not subsequently been acquired at market value under a chargeable transaction for which relief under this schedule was available but not claimed.

Commencement Information

- I3** Sch. 10 para. 15 in force at 1.4.2015 by [S.S.I. 2015/108](#), art. 2

- [^{F2}15A. This paragraph applies where—
- (a) the relief under this schedule was available solely by virtue of the application of paragraph 10A to arrangements referred to in paragraph 3, and

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- (b) before the end of the period of three years beginning with the effective date, paragraph 10A ceases to apply to the arrangements.]

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Textual Amendments

- F2** Sch. 10 para. 15A inserted (30.6.2018) by [The Land and Buildings Transaction Tax \(Group Relief Modification\) \(Scotland\) Order 2018 \(S.S.I. 2018/222\)](#), arts. 1(1), **2(5)** (with art. 3)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- sch. 2A para. 6(1A) inserted by [S.S.I. 2024/104 art. 6\(a\)](#)
- sch. 2A para. 8(1)(d) inserted by [S.S.I. 2024/104 art. 7\(5\)](#)
- sch. 2A para. 9B9C and cross-headings inserted by [S.S.I. 2024/104 art. 8](#)
- sch. 6A inserted by [S.S.I. 2024/104 sch.](#)