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

[^{F1}SCHEDULE 10A
SUB-SALE DEVELOPMENT RELIEF

Textual Amendments

- F1** Sch. 10A inserted (1.4.2015) by The Land and Buildings Transaction Tax (Sub-sale Development Relief and Multiple Dwellings Relief) (Scotland) Order 2015 (S.S.I. 2015/123) , arts. 1(1) , 7 , **Sch.**

PART 3

WITHDRAWAL OF RELIEF

Full withdrawal of relief

13. Relief under this schedule is withdrawn if no development of the subject-matter of the qualifying sub-sale takes place within the relevant period.
14. Where relief is withdrawn, the amount of tax chargeable in relation to the first land transaction is the amount that would have been chargeable in respect of that transaction but for the relief.]

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Full withdrawal of relief.