

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

## [<sup>F1</sup>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

##### *Partial withdrawal of relief*

15. (1) Relief under this schedule is partially withdrawn if—
- (a) the significant development proposed when the relief was given has not been completed within the relevant period, but
  - (b) some development of the subject-matter of the qualifying sub-sale has taken place within that period.
- (2) Where relief is partially withdrawn, the amount of tax chargeable in relation to the first land transaction is an appropriate proportion of the amount that would have been chargeable in respect of that transaction but for the relief.
- (3) An “appropriate proportion” means an appropriate proportion that is just and reasonable having regard to, among other things, the extent to which the significant development proposed when the relief was given has taken place.]

**Changes to legislation:**

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