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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 24. (See end of Document for details)

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SCHEDULE 11  
RECONSTRUCTION RELIEF AND ACQUISITION RELIEF

**PART 4**

WITHDRAWAL OF RELIEF

*Withdrawal of relief on subsequent non-exempt transfer*

- 24 This paragraph applies where the acquiring company or a relevant associated company, at that time (“the relevant time”), holds a chargeable interest—
- (a) that was transferred to the acquiring company by the relevant transaction, or
  - (b) that is derived from an interest so transferred,
- and that has not subsequently been transferred at market value under a chargeable transaction in relation to which relief under Part 2 or Part 3 of this schedule was available but was not claimed.

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**Commencement Information**

- II** Sch. 11 para. 24 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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