
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 34. (See end of Document for details)

SCHEDULE 11
RECONSTRUCTION RELIEF AND ACQUISITION RELIEF

PART 4

WITHDRAWAL OF RELIEF

Interpretation

- 34 In this Part of this schedule, references to control of a company changing are to the company becoming controlled—
- (a) by a different person,
 - (b) by a different number of persons, or
 - (c) by two or more persons at least one of whom is not the person, or one of the persons, by whom the company was previously controlled.

Commencement Information

- II** Sch. 11 para. 34 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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