
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 36. (See end of Document for details)

SCHEDULE 11
RECONSTRUCTION RELIEF AND ACQUISITION RELIEF

PART 5

INTERPRETATION

When are companies members of the same group?

36 Companies are members of the same group if one is the 75% subsidiary of the other or both are 75% subsidiaries of a third company.

Commencement Information

II Sch. 11 para. 36 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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