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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, PART 1. (See end of Document for details)

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## SCHEDULE 11 RECONSTRUCTION RELIEF AND ACQUISITION RELIEF

### PART 1

#### INTRODUCTORY

##### *Overview*

- 1 (1) This schedule provides for relief for certain transactions in connection with the reconstruction and acquisition of companies.
- (2) It is arranged as follows—
- Part 2 provides for when reconstruction relief is available,
  - Part 3 provides for when acquisition relief is available,
  - Part 4 provides for when the relief is withdrawn,
  - [<sup>F1</sup>Part 4A provides for recovery of tax where relief is withdrawn,]
  - Part 5 defines expressions used in this schedule.

#### **Textual Amendments**

- F1** Words in Sch. 11 para. 1(2) inserted (1.4.2015) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 9\(21\)\(a\)](#) (with ss. 257-259); S.S.I. 2015/110, art. 2(1)

#### **Commencement Information**

- I1** Sch. 11 para. 1 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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