

**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Case where relief not withdrawn: exempt intra-group transfer. (See end of Document for details)

SCHEDULE 11  
RECONSTRUCTION RELIEF AND ACQUISITION RELIEF

**PART 4**

WITHDRAWAL OF RELIEF

*Case where relief not withdrawn: exempt intra-group transfer*

- 17 Relief under Part 2 or Part 3 of this schedule is not withdrawn where control of the acquiring company changes as a result of an exempt intra-group transfer.

**Commencement Information**

- I1** Sch. 11 para. 17 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

- 18 But see paragraphs 22 to 24 for the effect of a subsequent non-exempt transfer.

**Commencement Information**

- I2** Sch. 11 para. 18 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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