
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 11. (See end of Document for details)

SCHEDULE 13 CHARITIES RELIEF

Withdrawal of relief

- 11 In relation to a transfer or grant that is, by virtue of paragraph 6, a disqualifying event—
- (a) the date of the event for the purposes of paragraph 4 is the effective date of the transfer or grant,
 - (b) paragraph 4(b) has effect as if, for “at the time” there were substituted “immediately before”,
 - (c) paragraph 10 has effect as if—
 - (i) in paragraph (a), for “at the time of” there were substituted “immediately before and immediately after”,
 - (ii) paragraph (b) were omitted.

Commencement Information

- II** Sch. 13 para. 11 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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