
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 8. (See end of Document for details)

SCHEDULE 13
CHARITIES RELIEF

Withdrawal of relief

- 8 Where relief is withdrawn, the amount of tax chargeable is the amount that would have been chargeable in respect of the relevant transaction but for the relief.

Commencement Information

- II** Sch. 13 para. 8 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

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