



Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

PART 4

RETURNS AND PAYMENT

CHAPTER 1

RETURNS

Adjustments and further returns

33 Further return where relief withdrawn

- (1) The buyer in a land transaction must make a further return to the Tax Authority if relief is withdrawn to any extent under—
 - (a) Part 5 of schedule 4 (relief for certain acquisitions of residential property),
 - (b) Part 5 of schedule 5 (transfer of multiple dwellings),
 - (c) Part 4 of schedule 8 (relief for alternative finance investment bonds),
 - (d) Part 3 of schedule 10 (group relief),
 - [^{F1}(da) Part 3 of schedule 10A (sub-sale development relief),]
 - (e) Part 4 of schedule 11 (reconstruction relief and acquisition relief), ^{F2}...
 - (f) paragraph 4 of schedule 13 (charities relief)[^{F3} or,
 - (g) Part 4 of schedule 16D (green freeports relief).]
- (2) The return must include an assessment of the amount of tax that, on the basis of the information contained in the return, is chargeable.
- (3) The return must be made before the end of the period of 30 days beginning with the day after the date on which the relevant event occurred.
- (4) The relevant event is—

Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Section 33. (See end of Document for details)

- (a) in relation to the withdrawal of relief under schedule 4, an event mentioned in paragraph 14(a), (b) or (c) or 16(a), (b) or (c) of that schedule,
- (b) in relation to the withdrawal of relief under schedule 5, an event mentioned in paragraph 16(a) or 18(a) of that schedule,
- (c) in relation to the withdrawal of relief under schedule 8, an event mentioned in paragraph 16 of that schedule,
- (d) in relation to the withdrawal of group relief, the buyer ceasing to be a member of the same group as the seller within the meaning of schedule 10,
- [^{F4}(da) in relation to the withdrawal of sub-sale development relief, the end of the relevant period within the meaning of paragraph 4(3) of schedule 10A,]
- (e) in relation to the withdrawal of reconstruction relief or acquisition relief, the change of control of the acquiring company mentioned in paragraph 13 of schedule 11,
- (f) in relation to the withdrawal of charities relief, a disqualifying event as defined in paragraphs 5 and 6 of schedule 13,
- [^{F5}(g) in relation to the withdrawal of relief under schedule 16D, an event mentioned in paragraph 8(1) of that schedule.]

Textual Amendments

- F1** S. 33(1)(da) inserted (1.4.2015) by The Land and Buildings Transaction Tax (Sub-sale Development Relief and Multiple Dwellings Relief) (Scotland) Order 2015 (S.S.I. 2015/123), arts. 1(1), **4(a)**
- F2** Word in s. 33(1)(e) repealed (1.10.2023) by The Land and Buildings Transaction Tax (Green Freeports Relief) (Scotland) Order 2023 (S.S.I. 2023/280), arts. 1(1), **2(3)(a)**
- F3** S. 33(1)(g) and word inserted (1.10.2023) by The Land and Buildings Transaction Tax (Green Freeports Relief) (Scotland) Order 2023 (S.S.I. 2023/280), arts. 1(1), **2(3)(b)**
- F4** S. 33(4)(da) inserted (1.4.2015) by The Land and Buildings Transaction Tax (Sub-sale Development Relief and Multiple Dwellings Relief) (Scotland) Order 2015 (S.S.I. 2015/123), arts. 1(1), **4(b)**
- F5** S. 33(4)(g) inserted (1.10.2023) by The Land and Buildings Transaction Tax (Green Freeports Relief) (Scotland) Order 2023 (S.S.I. 2023/280), arts. 1(1), **2(3)(c)**

Commencement Information

- I1** S. 33 in force at 1.4.2015 by S.S.I. 2015/108, **art. 2**

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Section 33.