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**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)

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## 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.

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#### **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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