

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

## SCHEDULE 13 CHARITIES RELIEF

### *Withdrawal of relief*

- 4 Relief under this schedule is withdrawn, or partially withdrawn, if—
- (a) a disqualifying event occurs—
    - (i) before the end of the period of 3 years beginning with the effective date of the transaction which was exempt from charge under this schedule (“the relevant transaction”), or
    - (ii) in pursuance of, or in connection with, arrangements made before the end of that period, and
  - (b) at the time of the disqualifying event the buyer holds a chargeable interest—
    - (i) that was acquired by the buyer under the relevant transaction, or
    - (ii) that is derived from an interest so acquired.

#### Commencement Information

**I1** Sch. 13 para. 4 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 5 A “disqualifying event” means—
- (a) the buyer ceasing to be established for charitable purposes only, or
  - (b) the subject-matter of the relevant transaction, or any interest or right derived from it, being held or used by the buyer otherwise than for qualifying charitable purposes.

#### Commencement Information

**I2** Sch. 13 para. 5 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 6 Where the relevant transaction is exempt from charge by virtue of qualifying condition (a)(ii), the following are also disqualifying events—
- (a) any transfer by the buyer of a major interest in the whole or any part of the subject-matter of the relevant transaction, or
  - (b) any grant by the buyer at a premium of a low-rental lease of the whole or any part of that subject-matter,
- that is not made for the charitable purposes of the buyer.

#### Commencement Information

**I3** Sch. 13 para. 6 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 7 A lease—
- (a) is granted “at a premium” if there is consideration other than rent, and
  - (b) is a “low-rental” lease if the annual rent (if any) is less than £1,000 a year.

#### Commencement Information

**I4** Sch. 13 para. 7 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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- 8 Where relief is withdrawn, the amount of tax chargeable is the amount that would have been chargeable in respect of the relevant transaction but for the relief.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

**I5** Sch. 13 para. 8 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 9 Where relief is partially withdrawn, the amount of tax chargeable is an appropriate proportion of the tax that would have been chargeable but for the relief.

**Commencement Information**

**I6** Sch. 13 para. 9 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 10 An “appropriate proportion” means an appropriate proportion having regard to—
- (a) what was acquired by the buyer under the relevant transaction and what is held by the buyer at the time of the disqualifying event, and
  - (b) the extent to which what is held by the buyer at that time becomes used or held for purposes other than qualifying charitable purposes.

**Commencement Information**

**I7** Sch. 13 para. 10 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 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**

**I8** Sch. 13 para. 11 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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