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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 10. (See end of Document for details)

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## SCHEDULE 10 GROUP RELIEF

### PART 2

#### THE RELIEF

##### *Arrangements that do not restrict availability of relief*

- 10 This paragraph applies to arrangements in so far as they are for the purpose of facilitating a transfer of the whole or part of the business of a company to another company in relation to which—
- (a) section 96 of the Finance Act 1997 (c.16) (stamp duty relief: demutualisation of insurance companies) is intended to apply, and
  - (b) the conditions for relief under that section are intended to be met.

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#### **Commencement Information**

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

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