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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 2. (See end of Document for details)

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## SCHEDULE 10 GROUP RELIEF

### PART 2

#### THE RELIEF

##### *The relief*

- 2 A land transaction is exempt from charge if the seller and buyer are companies that at the effective date of the transaction are members of the same group.

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#### **Commencement Information**

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

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