
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 3. (See end of Document for details)

SCHEDULE 10 GROUP RELIEF

PART 2

THE RELIEF

Restrictions on availability of relief

- 3 Relief under this schedule is not available if at the effective date of the transaction there are arrangements in existence by virtue of which, at that or some later time, a person has or could obtain, or any persons together have or could obtain, control of the buyer but not of the seller.

Commencement Information

- II** Sch. 10 para. 3 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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