
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 43. (See end of Document for details)

SCHEDULE 10 GROUP RELIEF

PART 4

INTERPRETATION

When are companies members of the same group?

- 43 Companies are members of the same group if one is the 75% subsidiary of the other or both are 75% subsidiaries of a third company.

Commencement Information

- II** Sch. 10 para. 43 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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