
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 49. (See end of Document for details)

SCHEDULE 10 GROUP RELIEF

PART 4

INTERPRETATION

Other definitions

- 49 In this schedule—
- “arrangements” includes any scheme, agreement or understanding, whether or not legally enforceable,
 - “company” means a body corporate.

Commencement Information

- II** Sch. 10 para. 49 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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