
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 7. (See end of Document for details)

SCHEDULE 10 GROUP RELIEF

PART 2

THE RELIEF

Restrictions on availability of relief

7 Paragraph 5(b) does not apply to arrangements to which paragraph 10 applies.

Commencement Information

II Sch. 10 para. 7 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 7.