
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 8. (See end of Document for details)

SCHEDULE 10 GROUP RELIEF

PART 2

THE RELIEF

Restrictions on availability of relief

- 8 Relief under this schedule is not available if the transaction—
- (a) is not effected for bona fide commercial reasons, or
 - (b) forms part of arrangements the main purpose, or one of the main purposes, of which is the avoidance of liability to the tax.

Commencement Information

- II** Sch. 10 para. 8 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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