
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 9. (See end of Document for details)

SCHEDULE 10 GROUP RELIEF

PART 2

THE RELIEF

Arrangements that do not restrict availability of relief

- 9 This paragraph applies to arrangements entered into with a view to an acquisition of shares by a company (“the acquiring company”)—
- (a) in relation to which section 75 of the Finance Act 1986 (c.41) (stamp duty: acquisition relief) will apply,
 - (b) in relation to which the conditions for relief under that section will be met, and
 - (c) as a result of which the buyer will be a member of the same group as the acquiring company.

Commencement Information

- II** Sch. 10 para. 9 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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