
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 5. (See end of Document for details)

SCHEDULE 16
PUBLIC BODIES RELIEF

Public bodies

- 5 In this schedule, references to a public body include—
- (a) a company in which all the shares are owned by such a body, and
 - (b) a wholly-owned subsidiary of such a company.

Commencement Information

- II** Sch. 16 para. 5 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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