
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 16. (See end of Document for details)

SCHEDULE 7
ALTERNATIVE PROPERTY FINANCE RELIEF

PART 3

ALTERNATIVE PROPERTY FINANCE: ARRANGEMENTS NOT RELIEVED

No relief where first transaction already relieved

- 16 Paragraphs 2 to 12 do not apply to arrangements in relation to which group relief, reconstruction relief or acquisition relief—
- (a) is available for the first transaction, or
 - (b) has been withdrawn from that transaction.

Commencement Information

- II** Sch. 7 para. 16 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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