
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 23. (See end of Document for details)

SCHEDULE 7
ALTERNATIVE PROPERTY FINANCE RELIEF

PART 4

EXEMPT INTEREST

Interest held by financial institution an exempt interest

- 23 Paragraph 21 does not apply if the first transaction is exempt from charge by virtue of schedule 10 (group relief) or 11 (reconstruction and acquisition reliefs).

Commencement Information

- II** Sch. 7 para. 23 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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