
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 24. (See end of Document for details)

SCHEDULE 7
ALTERNATIVE PROPERTY FINANCE RELIEF

PART 4

EXEMPT INTEREST

Interest held by financial institution an exempt interest

- 24 Paragraph 21 does not make an interest exempt in respect of—
- (a) the first transaction itself, or
 - (b) a third transaction or a further transaction within the meaning of paragraph 5 or 10.

Commencement Information

- II** Sch. 7 para. 24 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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