
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 8. (See end of Document for details)

SCHEDULE 7
ALTERNATIVE PROPERTY FINANCE RELIEF

PART 2

ALTERNATIVE PROPERTY FINANCE: ARRANGEMENTS RELIEVED

Land sold to financial institution and person in common

- 8 The first transaction is exempt from charge if the seller is—
- (a) the person, or
 - (b) another financial institution by whom the interest was acquired under arrangements of the kind mentioned in paragraph 7 entered into between it and the person.

Commencement Information

II Sch. 7 para. 8 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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