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**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)

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SCHEDULE 8  
RELIEF FOR ALTERNATIVE FINANCE INVESTMENT BONDS

**PART 4**

RELIEF FOR CERTAIN TRANSACTIONS

*Withdrawal of relief*

- 16 (1) Relief under paragraph 15 is withdrawn if—
- (a) the interest in the land is transferred by Q to P without conditions E and F having been met,
  - (b) the period mentioned in paragraph 14(1)(b) expires without each of those conditions having been met, or
  - (c) at any time it becomes apparent for any other reason that any of the conditions E to G cannot or will not be met.
- (2) The relief is also withdrawn if condition D is not met.

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**Commencement Information**

**II** Sch. 8 para. 16 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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