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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 17. (See end of Document for details)

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SCHEDULE 8  
RELIEF FOR ALTERNATIVE FINANCE INVESTMENT BONDS

**PART 4**

RELIEF FOR CERTAIN TRANSACTIONS

*Amount of tax chargeable where relief withdrawn*

- 17 Where relief is withdrawn, the amount of tax chargeable is determined in accordance with paragraph 18.

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**Commencement Information**

- II** Sch. 8 para. 17 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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