
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 19. (See end of Document for details)

SCHEDULE 8
RELIEF FOR ALTERNATIVE FINANCE INVESTMENT BONDS

PART 4

RELIEF FOR CERTAIN TRANSACTIONS

Relief from land and buildings transaction tax: second transaction

- 19 (1) The second transaction is exempt from charge if—
- (a) each of conditions A to G is met, and
 - (b) the provisions of this Act in relation to the first transaction are complied with.
- (2) This paragraph is subject to—
- (a) paragraphs 21 and 22 (where the interest in land is replaced as the bond asset by an interest in other land),
 - (b) paragraph 24.

Commencement Information

- II** Sch. 8 para. 19 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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