
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 22. (See end of Document for details)

SCHEDULE 8
RELIEF FOR ALTERNATIVE FINANCE INVESTMENT BONDS

PART 5

SUPPLEMENTARY

Substitution of asset

- 22 (1) Paragraph 21 also applies where the replacement land is replaced by further replacement land.
- (2) In that event—
- (a) the references to the original land (except those in paragraph 21(4)) are to be read as references to the replacement land, and
 - (b) the references to the replacement land are to be read as references to the further replacement land.

Commencement Information

II Sch. 8 para. 22 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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