

---

**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 48. (See end of Document for details)

---

## SCHEDULE 10 GROUP RELIEF

### PART 4

#### INTERPRETATION

*When is a company a subsidiary of another company?*

48 But sections 171(1)(b) and (3), 173, 174 and 176 to 178 of that Chapter are to be treated as omitted for the purposes of paragraph 44(b) and (c).

---

#### **Commencement Information**

**II** Sch. 10 para. 48 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 48.