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

SCHEDULE 10 GROUP RELIEF

PART 2

THE RELIEF

The relief

- 2 A land transaction is exempt from charge if the seller and buyer are companies that at the effective date of the transaction are members of the same group.

Commencement Information

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

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