
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 8. (See end of Document for details)

SCHEDULE 8
RELIEF FOR ALTERNATIVE FINANCE INVESTMENT BONDS

PART 3

GENERAL CONDITIONS FOR OPERATION OF RELIEFS ETC.

Condition A

- 8 Condition A is that one person (P) and another (Q) enter into arrangements under which—
- (a) P transfers to Q a qualifying interest in land (“the first transaction”), and
 - (b) P and Q agree that when the interest ceases to be held by Q as mentioned in paragraph 9(b), Q will transfer the interest to P.

Commencement Information

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

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