
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 17. (See end of Document for details)

SCHEDULE 7 ALTERNATIVE PROPERTY FINANCE RELIEF

PART 3

ALTERNATIVE PROPERTY FINANCE: ARRANGEMENTS NOT RELIEVED

No relief where arrangements to transfer control of financial institution

- 17 Paragraphs 2 to 12 do not apply to alternative finance arrangements if those arrangements, or any connected arrangements, include arrangements for a person to acquire control of the relevant financial institution.

Commencement Information

- II** Sch. 7 para. 17 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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