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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 4. (See end of Document for details)

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## SCHEDULE 10 GROUP RELIEF

### PART 2

#### THE RELIEF

##### *Restrictions on availability of relief*

- 4 Paragraph 3 does not apply to arrangements to which paragraph [F19, 10 or 10A] applies.

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#### **Textual Amendments**

- F1** Words in sch. 10 para. 4 substituted (30.6.2018) by [The Land and Buildings Transaction Tax \(Group Relief Modification\) \(Scotland\) Order 2018 \(S.S.I. 2018/222\)](#), arts. 1(1), **2(2)** (with art. 3)
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#### **Commencement Information**

- I1** Sch. 10 para. 4 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

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There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 4.