
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 47. (See end of Document for details)

SCHEDULE 10 GROUP RELIEF

PART 4

INTERPRETATION

When is a company a subsidiary of another company?

- 47 Chapter 6 of Part 5 of the Corporation Tax Act 2010 (c.4) (group relief: equity holders and profits or assets available for distribution) applies for the purposes of paragraph 44(b) and (c) as it applies for the purposes of section 151(4)(a) and (b) of that Act.

Commencement Information

- II** Sch. 10 para. 47 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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