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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 5. (See end of Document for details)

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## SCHEDULE 10 **S** GROUP RELIEF

### PART 2 **S**

#### THE RELIEF

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

- 5 Relief under this schedule is not available if the transaction is effected in pursuance of, or in connection with, arrangements under which—
- (a) the consideration, or any part of the consideration, for the transaction is to be provided or received (directly or indirectly) by a person other than a group company, or
  - (b) the seller and the buyer are to cease to be members of the same group by reason of the buyer ceasing to be a 75% subsidiary of the seller or a third company.

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#### **Commencement Information**

**II** Sch. 10 para. 5 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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