
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 9. (See end of Document for details)

SCHEDULE 8
RELIEF FOR ALTERNATIVE FINANCE INVESTMENT BONDS

PART 3

GENERAL CONDITIONS FOR OPERATION OF RELIEFS ETC.

Condition B

- 9 Condition B is that—
- (a) Q, as bond-issuer, enters into an alternative finance investment bond (whether before or after entering into the arrangements mentioned in paragraph 8), and
 - (b) the interest in land to which those arrangements relate is held by Q as a bond asset.

Commencement Information

II Sch. 8 para. 9 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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