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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 6. (See end of Document for details)

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## SCHEDULE 10 GROUP RELIEF

### PART 2

#### THE RELIEF

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

- 6 Arrangements are within paragraph 5(a) if under them the seller or the buyer, or another group company, is to be enabled to provide any of the consideration, or is to part with any of it, by or in consequence of the carrying out of a transaction or transactions involving, or any of them involving, a payment or other disposition by a person other than a group company.

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#### **Commencement Information**

- II** Sch. 10 para. 6 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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