

## SCHEDULE 10

## GROUP RELIEF

## PART 2

## THE RELIEF

*Restrictions on availability of relief*

- 3 Relief under this schedule is not available if at the effective date of the transaction there are arrangements in existence by virtue of which, at that or some later time, a person has or could obtain, or any persons together have or could obtain, control of the buyer but not of the seller.

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**Commencement Information**

- I1** Sch. 10 para. 3 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 4 Paragraph 3 does not apply to arrangements to which paragraph [<sup>F1</sup>9, 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**

- I2** Sch. 10 para. 4 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 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**

- I3** Sch. 10 para. 5 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

- 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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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Restrictions on availability of relief. (See end of Document for details)

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**Commencement Information**

**I4** Sch. 10 para. 6 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

7 Paragraph 5(b) does not apply to arrangements to which paragraph 10 applies.

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**Commencement Information**

**I5** Sch. 10 para. 7 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

8 Relief under this schedule is not available if the transaction—

- (a) is not effected for bona fide commercial reasons, or
- (b) forms part of arrangements the main purpose, or one of the main purposes, of which is the avoidance of liability to the tax.

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**Commencement Information**

**I6** Sch. 10 para. 8 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Restrictions on availability of relief.