

Status: Point in time view as at 16/12/2022.

Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Discharge of security when conditions for relief met. (See end of Document for details)

SCHEDULE 8 RELIEF FOR ALTERNATIVE FINANCE INVESTMENT BONDS

PART 4

RELIEF FOR CERTAIN TRANSACTIONS

Discharge of security when conditions for relief met

- 20 If, after the effective date of the second transaction, Q provides the Tax Authority with the prescribed evidence that each of conditions A to C and E to G has been met, the land ceases to be subject to the security registered in pursuance of condition D.

Commencement Information

- II** Sch. 8 para. 20 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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