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

SCHEDULE 8
RELIEF FOR ALTERNATIVE FINANCE INVESTMENT BONDS

PART 5

SUPPLEMENTARY

Tax Authority to register discharge of security

- 23 (1) Where a security is discharged in accordance with paragraph 20 or 21(5) or (6), the Tax Authority must register the discharge in the Land Register of Scotland.
- (2) The Tax Authority must do so within the period of 30 days beginning with the date on which Q provides the evidence in question.

Commencement Information

II Sch. 8 para. 23 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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