
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 42A. (See end of Document for details)

SCHEDULE 10 GROUP RELIEF

[^{F1}PART 3A

RECOVERY OF RELIEF

Textual Amendments

- F1** Sch. 10 Pt. 3A inserted (1.4.2015) by Revenue Scotland and Tax Powers Act 2014 (asp 16) , s. 260(2) , **Sch. 4 para. 9(20)(b)** (with ss. 257-259); S.S.I. 2015/110 , art. 2(1)

Recovery of relief

- 42A This Part applies where—
- (a) relief under this schedule is withdrawn or partially withdrawn and tax is chargeable,
 - (b) the amount so chargeable has been finally determined, and
 - (c) the whole or part of the amount so chargeable is unpaid 6 months after the date on which it became payable.]

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 42A.