
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 42B. (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)

- 42B The following persons may, by notice under paragraph 42E, be required to pay the unpaid tax—
- (a) the seller,
 - (b) any company that at any relevant time was a member of the same group as the buyer and was above it in the group structure,
 - (c) any person who at any relevant time was a controlling director of the buyer or a company having control of the buyer.]

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