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

- 42D In paragraph 42B(c)—
- “ director ”, in relation to a company, has the meaning given by section 67(1) of the Income Tax (Earnings and Pensions) Act 2003 (c.1) (read with subsection (2) of that section) and includes a person falling within section 452(1) of the Corporation Tax Act 2010 (c.4),
- “ controlling director ”, in relation to a company, means a director of the company who has control of it (construing control in accordance with sections 450 and 451 of the Corporation Tax Act 2010 (c.4)).]

Changes to legislation:

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